Jason Berlow: Hi everybody. Today’s training on IAA’s is going to be – it’s a lot of information recovering. We actually extended the training another 30 minutes, so hopefully I’ll try to present about an hour. And then have 30 minutes for questions. I know there will be a lot of questions on this very broad topic. I know some of your stations have reached out to me in our office about IAA’s in the past. So we’re going to try to make this a high level training to show – to try to show you where all the pieces fit. And then we provide resources where you can get more information. Because there’s a lot going on IAA world. You probably are wondering about G invoicing and such. And we’ll talk about how it all fits.

So the other’s Tony, Kari and John will be – they won’t be presenting but they’ll be here for the customary Q & A session, about IAA’s and the such. So let’s jump into it.

We have four sections today. The first section is going to be understanding the basic components of an IAA. Understanding an external and internal agreement. External being outside VA, internal being in VA. Understanding when an IAA is required, understanding roles of G invoicing. Understanding who is the buyer and the seller. And then we’re going to talk about the components of the IAA. You often hear 7600A GT&C, general terms and conditions, G invoicing, SOW. All these items. It’s very overwhelming. So we’re going to try to break it down for you and show you all the components. And then you got to set up the IAA. There’s a lot of steps, so we’re going to give you a road map and help you understand the roles between agencies. Kind of talk about some of the experiences we’ve had dealing with IAA’s. I’m involved in a lot of negotiations, IAA’s with different agencies. And I’ll tell you that every agency is different. And just because one agency is giving you guidance, it may not be correct. So make sure you check with us, with the FSC, with the inter-governmental accounting branch and FSC, etc.

And then understanding traditional reimbursements. Traditional reimbursements and advanced collections. And IAA’s, NPC’s. So a lot of you probably – in research a lot of IAA’s end up being transferred to NPC with our specific authority. So we will get on that.

And then a quick side bar. Regarding the funding that’s sitting in NPC’s. You know we’ve been going back and forth and providing guidance. So we are in the process of drafting a memo that we have under OGC clearance to get out the stations, about how to apply all the funding. So that won’t be included in this presentation because it’s under OGC clearance. But it’s something we are actively tracking.

I tried, since this is such a broad topic. We tried to add some humor. So understanding inter-agency agreement. And this hopefully will keep me to the end because there’s more pop culture coming up. So there’s your team, your station, trying to set up the IAA. And hopefully yeah, this is kind of how you feel in the beginning. It’s a little overwhelming. Sometimes you may you know, just not want to do it. It’s just too much work. But we want to show you that it’s worth it. Because you can do – it’s a great method for acquisitions if you know how to do it.

So what type of IAA’s do we have at VA? So again, we have a lot of terms. We have your intra-agency agreements. Inter-agency agreements, intra-agency agreements well that’s a lot, you know? That’s a lot. So we have two typical agreements in VA that you’re using your research office.

So the one is external. So that’s typically involving two government agencies. The requesting agency, which is the one that’s requesting the work. And the servicing is the one that’s providing the work. So for example, we might have one between NIH and VA. And then there’s internal, that’s preferred activity that’s inside VA where supplies and services are exchanged from one another, between the clinical appropriations research.

And the next slide here, we have some helpful information about when an internal IAA is required. Because this is an area where we’ve been getting questions from the field, about what was required for an IAA. So an IAA is required for a buy/sell transaction. So for example, the research office is purchasing a supplier service from another department near VMAC, which is using another appropriation. Then for pharmacy, MRI, x-ray then you do an IAA. And that will be done in G-invoicing, which we’ll talk about later.

But when it’s not required is for splitting salary costs between research and clinical. This should not be done on G-invoicing because this is not a buy/sell transaction. It’s just a splitting of costs for somebody’s duties. So if you have any issues with this related to your physical, please reach out to us because we’ve reached out to VHA Finance and they’ve reached out to the FSC, which is called the Inter-governmental Accounting Division. And they provided this guidance here. The cost transfer are their appropriate method when salary is involved for employees, that would otherwise be split between two appropriations. And where no tangible services are involved.

So VHA Finance and FSC have instructed ORD that this activity does not represent an exchange of supply services of buy/sell transaction, which require an IAA. So when we say buy/sell that’s really what we’re talking about. An IAA is a buy/sell transaction. We’re not transferring funding. We’re purchasing supplier service from another agency or we’re selling. And that’s what the service is. Think about if you go to Target. And you buy something. You’re purchasing an item and exchanging money for it. You’re just not giving money to Target without a supply.

So what is G-invoicing? We’ve heard a lot about G-invoicing. And it’s a very new system with a lot of growing pains. But I think in the end it will be better off. So prior to FY22, all internal and external IAA’s use paper forms. So for the external NVA it would be the 2269, which was an internal IAA and VA. But G-invoicing replaced that in FY22. So now G-invoicing is the preferred method for internal IAA’s. And then for external IAA’s was the 7600A&B for how that’s done.

So now in G-invoicing, what you’ll see in further slide. G-invoicing is uses the 7600A&B. So all it is, an electronic format to submit these forms. So the information is submitted electronically, it’s managed electronically for reporting purposes and it’s signed electronically. And it’s routed between agencies in the system. So the 7600A&B aren’t going anywhere. It’s just an electronic system we have now. And I’ll show you that in slides to come how we have the G-invoicing in the forms.

So the first phase was in FY22, like I said. Where all internal IAA’s were mandated to be submitted through G-invoicing. Replacing the 2269. So the 2269 is gone. So if you’re working with another office in your VA and they’re talking about completing a 2269, that’s obsolete. Now we’re in G-invoicing. Now for FY23, all external agreements with other federal agencies must be added in G-invoicing. So that’s going to be a challenge because VA – this will be shocking, but we’re actually ahead of the – it seems like we’re ahead of the curve on this. And we’re – we went live on it last year. So other agencies are catching up.

So please reach out to us if you have any issues with G-invoicing and getting other agencies on board. Because I think – I have a sense a lot of agencies are still going to want to use the paper forms. Because that’s what they’re used to. So how do you get G-invoicing? So each station, typically your fiscal has a user administrator who sets the roles of G-invoicing. So get with them and they’ll work on getting you – getting you set up there. Our office will not be getting you set up in G-invoicing. Because we use it here for our own internal agreements here. So we manage our own G-invoicing here for station 127.

Like I said, it maintains the same forms. And G-invoicing is not an accounting or procurement system. So transactions will still be recorded in FMS. For as long as we have FMS. And then once we go to FMS. So there’s a lot of training videos in this link. On the FSC intergovernmental accounting SharePoint. And then there’s also you’ll find there are links to TMS training on G-invoicing. A lot of quick desk guides and a lot of information on G-invoicing. So at the end of the presentation in the appendix we have a bunch of appendices. We have links to all these resources.

So who is the buyer and who is the seller in an IAA? So this applies interchangeably between external and internal IAA’s. So the buyer is a requesting agency or office appropriation – all goes to a buyer. So that’s receiving supplies or services. So in our case for example, we have NIH. And we’re selling service research to NIH. So we’re the – they’re the buyer. We’re the seller. So one important thing to keep in mind is it must be a federal agency. Both sides buyer and seller.

So again, seller is the one who is purchasing the services and providing the funding. So a key take away here, an issue we found in the past is that you have to be really clear. The NPC is not the buyer or the seller in an IAA. They’re not a federal agency. So we have authority to transfer funding for the IAA – for them to execute the work of IAA, which is usually encompassed in statement of work. But they’re not party in the IAA. So it’s really important for the research offices to know that your office is the party to the IAA, not the NPC. So you must maintain the forums. You must manage to ensure that everything is being done, with invoicing and service deliverables, etc. I couldn’t stress that anymore.

What are the types of IAA’s? There’s two types of IAA’s here. So you’ll hear a lot about direct acquisition or assisted acquisition. So the most common IAA’s you’ll use are direct acquisitions. And this is when the requesting agency places an order directly with the servicing agency for goods or services. So this does not require contracting officer. That’s pretty big. Because the contracting officer is obviously a lot more work. And for any IAA’s with the NPC, this is where it would qualify for a direct acquisition, not an assisted acquisition.

So an assisted acquisition is less common. And this is when the servicing agency performs an acquisition on other agencies behalf. So for example, if another agency had a big acquisition office and they were better equipped to do this. They could do this on another agencies behalf. But this will require a contract officer.

So in the presentation you’ll see a lot of these green boxes, which I call key take aways. So the big thing here is to know that negotiating IAA’s, if you’ve done in the past is very labor intensive and very time intensive process. So make sure you start negotiations multiple months prior to the end of – to the need of the IAA period performances start. Because work on an IAA cannot start before the period of performance starts, which we’ll talk about in other slides. But that’s the same – similar to the terms in a contract. So, in the period of performance is a section on the 7600A form. The general terms and conditions.

But you’ll see in slides to come that we break all that out to different forms. All right. So how is an IAA structured? So a lot of times somebody will come to you and say, “Hey I need an IAA.” And they just think that it’s a simple item. But an IAA really has to have clear terms and conditions requirements for what you want to be done. Because you’re requesting a specific service and supply. So if you’re giving a million dollars to this other agency, then you want to be very specific on what you’re expecting them to deliver and produce. With all those important timeframes, etc.

So there’s two main components to the IAA. There’s the general terms and conditions, the 7600A. And this is whether using paper forms or G-invoicing it’s the same thing. And this covers the relationship between the requesting agency and the servicing agency. And that’s usually a multi-year term for the period of performance. And then each year you’ll have what’s called an order, which I talk about here. And this provides the information to demonstrate there’s a bona fide need, which means that you have a valid need with terms of your appropriation, your authorities. To authorize transfer and obligation of funds through an order for specific buying a goods or service. And I say “goods” here, but for all our perspective we really want to say “service” because we’re generally purchasing services or providing services.

So IAA’s must have legal authorities to authorize IAA. So multiple agencies have different authorities. So you need to be really careful. Different agencies might have different authorities. But we don’t have a whole lot of authorities at VA for IAA’s. We have the economy act, which is the blanket authority across the whole federal government. And this is what authorities to obtain supplies and services.

The economy act also provides \_\_\_\_\_ 0:23:02 for the placement of those orders. So here’s a link to the economy act. But for all IAA’s we will – our authority will be the economy act. And when there’s any specific questions about statutory authority, we go to OGC. The General – the economy act is the – is the authority government all the internal/external IAA’s and VA, because there’s no other authority. And it’s the most generic authority for IAA’s in the federal government.

So what I always talk – when I talk with stations is that – the economy act authorizes buy/sell transactions. I don’t like the term transferring funding. Because that’s another – different authorities where you can actually transfer appropriations. And we’re not transferring appropriations. We’re making a purchase. Just like you could with any other object class in your appropriation for a contract, supply, service, equipment, etc. We’re just purchasing it from another federal agency versus a private vendor. And what makes it easier is it doesn’t require all the contracting requirements like a core and such.

So this is a big one where we found issues in the past with stations. So the economy act has a de-obligation requirement, which means when services have not been fully utilized or de-obligated before the appropriation for the funding agency, it expires. And the funding needs to be returned to the agency. So it can be properly de-obligated and returned to treasury at the end of the five year cycle. So what’s important to remember here is that just because when the funding goes into our appropriation with different period of availability we must follow the appropriation of the agency, where it comes from the buyer. So this is a section from the 7600B form. And you see the beginning period of availability and ending period of availability. And you see here it ends in 2022. So that means the funding, if all the funding wasn’t obligated for – by your station for the services, then it should be returned.

Now this applies more specifically to the funding that’s in the VA financial system. The NPC has some additional authorities that I’ll get into later with some exception to the economy act. So I will talk about that later. But if you’re doing a normal IAA, which does not involve an NPC you must on your 7600B you must ensure that all funding is de-obligated before the appropriation expires, before the buyer agency. And if you ever have any questions, please reach out and we’ll talk more about how our office can help you review IA forms. And the slides to come.

So how do I determine if IAA is necessary? So first you’ll need to work with your SMEE to determine if there’s a requirement. But this is more of legal terms. So you have to follow the bona fide needs rule of the appropriations law, which means the application must satisfy need of the research commission that rose during the period of availability. So if we wanted to, for example with our appropriation to purchase – to do research on global warming, that would not be a valid purpose of our research appropriation. Because our appropriation is only for medical and research and this is our authority here to do that. Medical research on behalf of veterans.

So it has to be related. So if we’re buying or selling an IAA, we have – it still has to be something we would – could normally do with our own appropriation. Somebody else – we might have better capability, or the other agency might have a better capability. But it still has to fit within our authorities. And this is very important. And this is something that we’ve also had a lot of challenges with in the past.

So what are the components of the IAA? So here’s Milton from Office Space. And he was told that ORD Finance would provide guidance about what should be included in an IAA to purchase table service at his station. So let’s jump into latency for Milton, what information – what documents he needs for his IAA.

Okay so forms, forms, form. So you’re going to need the general terms and conditions, which is the overall agreement. And that’s going to cover the period of performance and talks about the roles of both the buyer and the seller. And it talks about the general terms and conditions. So the \_\_\_\_\_ 0:27:51 can be the paper form of G-invoicing, but it’s still the 7600A. And I’ll show you what the forms look like in a second. And then you’re going to have the next would be the order. Again, G-invoicing, preference G-invoicing but it depends on the other agency. Anything internal should be G-invoicing. So this is the annual funding a document which is going to take – obtain the requirements, establish a bona fide need and that fiscal year. Shows you the appropriation for the funding. It’s the order, it’s basically the option years. So it's the order. It included all the financial information that’s very important for completing the work of that year.

And then there’s a statement of work. So statement of work is a – an additional document that’s not always included. It would depend on how complex your IAA is. But a lot of these IAA’s we see with conducting research statement of work. A memorandum understanding are very important for the IAA. So what happens is these will be longer documents and we have some examples of those if you’d like to see. But what I was saying – yeah so we have those documents. But for more IAA that’s not very complicated, then you don’t really need that because those terms can be established on the 7600A.

Now the thing I have noticed is that in G-invoicing that the box is big. And they’re not – it’s harder to establish all those items here with the purpose, the scheduled deliverables, etc. So that statement of work that can be signed as a PDF and attach G-invoicing can be very helpful, to ensure the work is completed.

So here’s some other required documents only for the buyer. So there’s a determination of findings, which is another document that establishes the need for the IAA. And why the agency cannot do the work themselves. So \_\_\_\_\_ 0:29:56 is the buyer and OGC and reviewal as for that. And we have an example of that in the resources too. And then you’ll need an obligation document. Typically the 1358, if you’re the buyer. Once the order is signed you’re going to establish that obligation so that the funds can be IPAC. Through the traditional IPAC system or through G-invoicing. There will be more information about that in the slides ahead. Okay.

So here I just want to show you the forms look like. So here’s the paper forms that you – we’ve all come to really like. So here’s the 7600A the general terms and conditions. And here is the 7600B the order. Now what I really want to show you here is that the 7600A and 7600B are both on the forms. So when you see the G-invoicing forms and you’ll see those numbers still there. So what’s really important is that if you use the form, they’ll recommend going to – and we have a link in our – go the treasury website. And they have a link to the most recent forms. We’ve seen different agencies using forms that are five, six, seven years old. That have different fields. So that can make it a real challenge. So that’s one advantage of G-invoicing. Everybody will always be using the same forms. So here’s what the – the forms look in G-invoicing. So you see here, the GT&C and order. Now it doesn’t say 7600A and B. But there is an export which I’ll show you on the next slide, which as it. But you still see GT&C and order. So regardless of how you apply it for the training, we still have to fill out these paper forms, PDF or electronic forms.

Okay, so here’s an export of the PDF from the G-invoicing system. And you’ll see here that it looks very similar to that first slide I showed you. And here again, you see the general GT&C 7600A and 7600B. So really important if you’re talking with somebody and say hey, we’re not using the 7600A. We’re not using 7600B. Well they’re wrong. We are. It’s just in G-invoicing now.

So what is the purpose of the 7600A general terms and conditions? The purpose of the GT&C is to describe the products and services in order to establish a general understanding between the agencies. And a lot of this could also mean corporate and statement of work. So we have an ongoing relationship, probably multiple years. It could be just one year. And we want to talk about the types of services provided in the management and what we’re authorizing personnel to acquire. We’ll talk about the needs of the servicing agency and acquiring these items on behalf of the requesting agency.

So the descriptions of his products and services in GT&C. It’s not tenant to establish a bona fide need. That’s done on 7600B each year. Because that’s where the appropriation information is found. So we also want to talk about the delineation of roles and responsibilities in the IAA.

Again, in G-invoicing there might not be enough space in the 7600A, the GT&C. So we might want to incorporate that into a secondary statement of work that we’ll work through. So when does the 7600A become effective? The 7600A becomes effective when it’s signed by the authorizing officials of both the agencies or later date. So one thing that’s different from G-invoicing that we’re still kind of working on our end is that in order to put an order in, the GT&C needs to be signed. When you’re revealing documents it’s kind of a challenge because you’ll look at the GT&C, but 7600A but you won’t see the order. And often when we work on these things we kind of look at them in parallel.

So one important thing is don’t start working the IAA before it’s signed. There’s some review that needs to occur. And we’ll talk about that in the next slide. However, fiscal obligation is not created until we have the 7600B order. So the GT&C the 7600A commits no fiscal obligation.

So the period of performance. It’s customary to have it about five years. Generally if it’s an ongoing requirement we don’t like it to see it one year because it creates more work. So you can get that, the GT&C approved. Get the statement of work for multiple years with the multi-year budget approved. And then when it comes to the new fiscal year, generally that’s how we apply them. You’ll do that in order. So you’re just kind of taking what you already have in your statement of work and putting in a new order and establishing that new funding information. So the annual document is really the 7600B, not the 7600A or the GT&C.

So what is required in a 7600B? The 7600B is the order. It’s for the work performed in that year of the IAA. Typically we like to see the one year. And it’s best to have them follow the fiscal year 10/1 to 9/30. But sometimes based on how things work, they’re not perfect for that. So don’t worry about that. It authorizes the transfer of funding, acceptance of funds typical one year IAA period of performance. So the 7600B does not create an obligation. It creates an authorized obligation. The obligation document still that 1358. If you’re the buyer.

So what should we include on 7600B? We must provide specific information on the requesting agencies requirement sufficient to demonstrate a bona fide need or that you know, you’re able to do this with your appropriation in the financial information. So this is all in G-invoicing now. So the 7600B also becomes effective when it’s signed by both parties. Like the 7600A.

So setting up an IAA. So here’s Dwight from the Office. In it, and I probably had this expression too when I’m setting up an IAA. Because it seems like everything is just all over the place. So let’s try to apply some structure to this. So here’s a basic road map of how we set up an IAA.

There will be a break out slide for each of these in the slides to come. But here I want to provide a high-level overview. So negotiations between federal agencies. So this is really important. So first we’re going to start talking about with our scientific SMEE. Some of your station, maybe somebody here – the requesting agency, the buyer, the seller will discuss the possibility of collaborating on a buy/sell transaction IAA. So great. So once things get moving a little bit, let’s start talking about the documents. And that’s when you might be brought in the research office of the AO or ORD.

So both agencies will start collaborating in the 7600A and B. Now in G-invoicing different agencies have different guidance. Like we were working with DOA today when they said the requesting agency should originate the IAA. Every agency is different. I don’t really see why either one can’t originate the documents and collaborate them together. But sometimes you know if you want to be collaborative it’s better just to say okay, fine I’ll submit it. So try to complete G-invoicing because that’s a requirement. But I’ve heard different agencies are on different levels. I don’t think \_\_\_\_\_ 0:37:59 is live yet, which is a big one we work with.

So then ORD and OGC refute. So in the past we’ve signed all the IAA’s here in ORD. But FSC wanted us to not do that anymore. So we’re not going to – we’re not changing the process here. And we’re not going to – you’ll see next time we’re not going to require that you review all your IAA’s. Obviously that’s a lot – big lift on us. But if you’re ever unsure about something, just reach out to us. Share the documents with us and let us take a look.

Now one change here, which is something we haven’t been following in the past is that – and I think we need to be better at is OGC requires that any IAA with 750,000 or more in life cycle costs be reviewed by OGC procurement law. So you’ll see some more information on the slides to come.

Then all parties signed as the IAA and SOW, MOU. So \_\_\_\_\_ 0:38:52 forms or G-invoicing. G-invoicing is a lot easier. Then we’re going to formally establish an agreement. So you’re going to submit the signed agreement documents along with the 1358. Either going to send as the IAA repository or G-invoicing is already submitted. And then we’re going to start work and transfer funding. If VA is a seller, establish the IAA FMS. And they’ll be done by your physical but I’m going to talk about why it’s important you understand these processes too. And then you’re going to initiate the IPAC if you have paper forms. If it’s G-invoicing it will be done for G-invoicing. And then start work on outline IAA.

So that’s a lot. So let’s jump into the individual sections. So negotiations between federal agencies. This is an area where there will be a lot of challenges. So it’s important to take a – enter this with an open mind. Fresh cup of coffee and get to know what you’re getting into. The most important thing is time, time, time. Make sure I add a lot of time to discuss. Sometimes you know IAA’s don’t always represent the best model inter-agency collaboration. So sometimes it’s difficult to be getting information from the right people and such from my experience. So make sure you just start early in order to get everything. And then just make sure you document everything and make it very clear the requirements aren’t. They may have their requirements, but we have our requirements. At the end of the day we work for VA, not another agency.

So when you work with other agency, the IA documents must document the understanding reached by the parties, what is included in this buy/sell transaction. And a lot of this typically will be included in the statement of work. Then the effective execution of the IAA is the shared responsibility of both servicing agency and requesting agency. And this is really important here in the VA. Is that a lot of times there will be an IAA and most of the work will actually be executed by the NPC, which is okay. But we really want to make sure that the research office is a party in that. I don’t like to use this term, but consider the NPC like a subcontractor. Because they’re kind of a - subcontracting the work out to them, even though we’re not allowed to do contracts with NPC. It’s not a contract per se. so the parties must work together and developing the terms and conditions that will govern their relationship, ensure that their stakeholders, all those understand how the IAA will be managed. And then we need to discuss which agency prepares the SOW performance statement other objectives.

So other agencies might have opinions at who produces what. So just work it out with them. But we don’t have any prescriptive requirements at who performs what. I just care more that the review – the requirements for what VA needs are detailed in this documents and something looked over. We’ve had in the past where a certain box is checked for separable versus non-separable, which is very important because most of our work is non-separable. Research is not really separable item. So make sure that you’re properly reviewing these documents. It brings a lot of headache later.

So who will draft the IAA documents? So both agencies collaborate. Sometimes one agency wants the other to originate like I mentioned before. So if they want you to originate it, and you have time, just originate it. So here’s some information that we’ve seen in documents in the past. It’s created issues. We’ve seen incorrect funding information from both the buyer and seller making document. So for example, we’ll see the appropriation be the same for the buyer and the seller, which doesn’t really make any sense. Forms just signed with all the required information. Then often times one agency will submit the forms signed before the other agency completes the information.

You really don’t want to do that. Especially not on our end, because we want to make sure that everything being signed is you know, the signers are reviewing a complete document. Then dates of period of agreement, which is on the 7600A and the period of performance conflicts to those dates have to agree. So for example if you have a period of agreement that expired in 9/30, we can’t have a period of performance that continues until October. So yeah, let’s not rush to sign these forms just yet. Let’s make sure we review them.

So a key takeaway from our experience in ORD, knowledge of IAA policies, procedure and \_\_\_\_\_ 0:43:41 so please keep that in mind. So be careful interpreting IAA guidance from other agencies without verifying it complies it to our policies. Because they might tell you something, “Oh we don’t do that here.” So there’s a lot of confusion. Whenever you’re confused, just reach out to us. And we’ll help you get through it together.

So OGC review. So there’s two groups of OGC that we’re going to review your IAA. There’s a special team advising research. And that’s really important. They’re the attorney’s that specialize in research. So they might be able to review for any regulatory, any personnel, any other things like that. So we have a list of OGC star attorneys by region, which we will get to after this presentation. We just want to send the most recent list. And then the other group is OGC procurement law, which I think is really important. And that requirement is actually in the VA financial policy manual. Right here. So for any IAA’s with 250 or more life cycle costs, internal and external 750 or more, then we do require OGC review and occurrence. And the way you’re going to submit that is on their centralized SharePoint site. For the procurement law group, which is right here on this link, so you’ll have it here.

So we hope this training will be a desk guide to help you with the process. So ORD finance review of IAA documents. So if anybody says that the new guidance in ORD is requiring IAA documents to be reviewed, just show him this slide. And we’re not requiring it. Because I think that would be – would cause a delay, being able to execute IAA’s at your station. But we’ve seen a lot of IAA’s for example, where collections haven’t taken place. And then we have to work on the accounting aspect in the year to make sure things get done. So please let us help you review the documents to make sure they’re correct. So send them to myself and Maria who also helps the IAA’s to help produce this training. Thanks for all your help. Maria, to ensure the forms are cleared correctly.

This will help ensure everything runs smoother. And this guidance is based on the recent observations over the last year or since I’ve been here in ORD. So again, we’ll help you review your documents. But we’re not requiring you to submit your IAA documents for review. And we’re not formally going to sign them and such.

So approvals and roles in G-invoicing. So G-invoicing has a number of roles. And we’ve learned – which makes it harder because before just anybody could sign the form, anybody could create the form. But now we have roles. So for the agreement they kind of mirror each other. But for the agreement the GT&C there’s a manager/creator. That’s the person who puts in the – puts in the agreement in the system and edits some of the data when it comes from the other agency or enter themselves.

Then there’s the initial improver. That’s the first line improver who performs the review. So one thing we’ve seen in the past from other agencies is they have the initial approver and the final approver be the same person. Which – and I’ve looked at the treasury guidance. It doesn’t specifically say anywhere where you can’t do that. But OGC and the IAA repository does not allow that. And I think it’s inherent that this is not the same person. Because if – how could somebody be the initial and final approver, it doesn’t make any sense.

So this is typically a manager or a supervisor. And this would be the final approver. So the final approver might be your ACOS or might be somebody here in ORD. And if it’s somewhere here in ORD, we’ve had some questions in the past last few weeks about the user administrators. It’s going to take some work in G-invoicing to bring that repository to establish those roles so that originating your stations, somebody else can sign it. And then we have the order, the 7600B. So there’s the order manager. So typically this manager creator and the order manager can be the same person. All these can be the same person. And then we have the funding approval, that’s usually your AO or maybe somebody in fiscal who is going to certify that funding is available to obligate or receive the funding. And then you’re going to have your program official, which will probably be your ACOS or AO. There’s no really specific requirements which should be each of these three people should be different roles.

And then there’s another role called performance in G-invoicing. Which will probably be someone in fiscal. And that’s the person that’s going to track services are being delivered. And the performance also manages the IPEC process for receiving the funding. So there’s a lot going on here.

So how do we formally establish agreement? So first for G-invoicing we ensure that both the GT&C 7600A. And like I said before, generally in G-invoicing the whole GT&C needs to be signed and then it will move to a status called ready for agreements or OPEN. And then it will allow you to create an order off that GT&C. So one thing, which I didn’t put in the slides is that in the past you go to the IAA repository to ask for an IAA number. But now like you saw in the slides earlier, G-invoicing creates numbers for both the GT&C order, which makes things a lot easier than having to ask somebody through email for a number.

So if you’re the buyer you’re going to want to create that 1358 obligation document after the order is being signed. Because like I said before, the 7600B is what’s authorized in obligation, so you want to get that signed. And then the IPAC is going to occur through the G-invoicing performance section, which would probably be someone you’re fiscal. And then again for G-invoicing for the seller and ensure both the A and B are signed in G-invoicing. And then you need to establish agreement in FMS, which I’m going to talk about. And it’s not – you’re probably not going to be establishing it. It would probably be your fiscal, but we need to have guidance on how to do that because our IAA’s are a little different because they’re advanced collections. And then the IPAC will be initiated through G-invoicing. And then paper forms. So try not to use these, but I don’t know what’s going to happen. So we still provide the guidance.

Ensure that both the paper, GT&C are signed. And then make sure, like I said try to use most recent forms in the treasury website. And the appendix will have links. And then read that 1358 obligation to ensure the funding is available for the other agencies IPAC. And then send agreements to the IAA repository with the cover sheet, which we have in the – you’ve probably seen the cover sheet. But we’ll send it again after the training, and it’s in the appendix. And then for the paper forms, make sure they’re signed. Send it to the repository with the cover sheet. Establish that agreement FMS. And we’ll talk about how to actually establish that.

So start work and transfer funding. Signed IAA agreement fund is not sufficient to TDA funding to a station. So if you have an IAA document and you’re the seller, you ask where your TDA is. The form really doesn’t do anything for TDA. Is the actual IPAC. So if you have paper forms, you need to establish the agreement in FMS, for both actual forms to initiate the IPAC. And section four has more info. And then you’ll initiate the IPAC collection, typically fiscal. So it will be done in the IPAC or the performance section if it’s on G-invoicing. And then start your work.

So assigned IAA is a step in the process. We’re working to be done to secure the funding, etc. So here’s Lomberg, so he wants to know where his TA for the NPC. So this section is going to talk about the different reimbursement types for IAA’s and how you get funding for the NPC. And then we have more in the appendix. I’m looking at the time. I might not cover that, because I think we have – how many questions do we have so far?

Unidentified male: Seeing five so far.

Jason Berlow: Okay I might go to that section then. Yeah. Okay. So now that your agreement is signed, additional steps are required to transfer that funding to VA. So quick side bar, this section only applies when VA is the seller. If you’re the buyer it’s a lot more – it’s not as complicated. You don’t need to establish that reimbursable transaction FMS. So NIA’s can either be a traditional reimbursement or an advanced collection, which have different accounting practice, see appendix A. And just quick side bar, Matt is back on maternity leave. He’ll be back in two weeks. So he’s really our resident expert on all the accounting practices. So he’s helped us a lot. You might have talked to him when we were troubleshooting some of these at the end of the FY22. So when there’s ever a specific question we’ll definitely bring him in.

So it’s critical to remember to initiate that IPAC. We’ve seen stations that didn’t initiate an IPAC and missed it for months. So at the end of the year we noticed that there was – they actually were able to get a TDA with no IPAC. Because they performed a billing document, which is what happens in a traditional reimbursement. And advanced collection does not have a billing document. It’s another transaction we’ll show you.

So advanced collections are the – so really with NPC’s, advanced collections are really the only way you can do it. And advanced collection is when you actually collect the money up front for the IAA, and you don’t get reimbursed. So normally in IAA you do work and invoice you for $1,000 IAA. And I perform $100 worth of services to invoice you to get reimbursed for your work. But the NPC’s aren’t like VA, their budget isn’t as big as ours. ORD. So to staff up a project, to get equipment, supplies, etc. they need the funding up front, generally in that 7600B order. So that’s why we have the advanced collection. And advanced collections are really the only way we do this with the NPC, it’s really the only way. So when you’re in negotiations with other agencies and they tell you – we had one recently over the summer where they said we don’t want to do advanced collections. So we had to work with the executive director of that non-profit to explain to the other agency why it had to be done. Otherwise, we didn’t really have an option, because NPC did not have funding available to do the advanced collection.

So just keep in mind the key takeaway. IAA with the NPC’s require – are a lot more complex. If we have that unique authority to transfer the funding, which you’ll see in the coming slides. So what’s important to work with your accounting, FMS procedure, fiscal and keep us in the loop so we can help you through this process. Because it’s not simple at all. So we need to understand. And like I said, the issue with the funding sitting in IAA’s is still not resolved and we’re working on the guidance. But obviously has to be reviewed by OGC, because of the severity of the complexity of the issue.

So how are we able to transfer the funding to NPC’s? If you talk to another agency, they might be really confused. You’re doing work with our agency and then you’re transferring the money to another organization. So we’re able to do that through the – our authority, which is right here. So here’s our authority down here at the bottom to transfer funding to NPC’s.

So getting back to the funding that was already sitting NPC. So prior to 2018 we before there was an OGC opinion, we didn’t really follow the \_\_\_\_\_ 0:56:12 requirement, the economy act. And all the funding needed to be spent before that period ended. So in 2021 section 7006 of this law was amended to provide five years to be able to spend that funding, going back to September 30, 2016. So which that means is that we have longer to – exception to the obligation requirement of the economy act. So the key take away here is that the way the law is written makes it sound like you have unlimited time to spend the funding. But the subsequent OGC guidance in what we have in our financial alert that came out last year. We’ll show you is a little different.

So we consulted with the OGC last year. And we identified \_\_\_\_\_ 0:57:06to the embassy does not remain \_\_\_\_\_\_ 0:57:10 because there’s no exception to closure statute. Which means after account expires it closes within five years. It’s available for prior adjustments of obligations. So the amended section only provides exemption to the de-obligation requirement – meaning you need to commit your study within five years to order agencies funds. So if it doesn’t – if you go beyond that, the funds need to be returned to treasury. And you’ll see in the – in the guidance coming up we’ll have that information.

So what’s really important is that here is that – let me just look at the slide. What’s really important here is you need to look at your funding document, the 7600B, which you’ll see in the slides to come. That we need to ensure that we look at the funding when that came from the agency. And performing that work within five years. If we’re not and we have extra money then we need to send it back to that agency. So they can return it to treasury and such. So it’s important to remember that – the order amount is an estimate of another agencies funds. An estimate of the requirement so we must return the funding, otherwise if we hold onto it, it’s unauthorized augmentation of other agencies appropriations, which is something we don’t’ want to do. And I previewed too much of the memo already. So I’m going to move on.

So if the ordering agency funds expire, you’re going to need to get new funding documents, 7600B and get new funding for the agency. So what I think is important here and I think it can be a challenge is that when you transmit funding to the NPC, it’s important that not too much funding is transmitted for one year. So that they – you have a realistic estimate of the budget and what’s required for that year, so that there will be little excess funding at the end of the year. And there’s excess funding, you need to return it. So you got to be really good about your estimates. Because obviously the way we’ve seen it before some of these estimates are a little ambitious.

So any funding received during another government agency through an inter-agency agreement must be transferred to an NBC, into the 01600 to account for funding to be transferred to NBC’s . and then we have in our appendix from the financial – the procedure for that. and the accomplish of transfer to use the VA form 1358.

Okay so here’s what I was showing you here. So when you work with your NPC’s, make sure you have good document control and maintain these documents. So this is the 7600B and this is the order. So here we see this funding coming from this – well this is VA. But if it was another agency it expires in 2022. Which would mean – mean all funds need to be obligated or returned within five years or after 9/30/22. So really, I should edit this. This should be 9/30/27. You’ll have five years to do it after this date expires. The account t closure statute. So we’ll edit that, send it out after this with other materials we mentioned.

So that was a lot of information. So here’s a quick recap. IAA’s are complex transactions that require knowledge of guidelines \_\_\_\_\_\_ 1:00:31 to execute an IAA. Make yourself knowledgeable in the process so you’re aware and can ensure when other federal agencies or may not be properly following it. Advance collection IAA’s involving NPC’s are – add another layer of complexity so make sure you ensure the guidelines as properly as followed. And if you’re ever uncertain, please reach out to us.

For now we’ll jump at the questions in a few minutes. I just want to show the appendices questions. Okay so we have a number of appendices here. I’m just going to show you briefly, and then we’ll jump into questions. So here’s some of the accounting procedures for understanding what’s traditional reimbursement and then an advanced collection. This is the advanced collection. And then this is the SOP from the finance alert that came out last year. About how to transfer funding to the NPC. And then we have some FMS screen shots of how it should be reported. And then here we have useful resources. This one is really good. It’s a whole guide for how to do IAA’s. OGC provided the link and we used a lot of it to put the string together. And then we talk about the economy act, VA’s authority, the VHA policy manual, the FSC IAA repository here. Then this is the IAA coversheet. We’ll email it to the group and provide that. This will be required for – we’ll clarify this is required for G-invoicing. I don’t think it is.

And then here’s ORD’s authorities, which here’s our authority to operate. And then here’s our appropriation and here’s the VHA financial policy manual on IAA’s and the GAO red book. Here’s our appropriations law from the FY22 enactment. So this is our – what we can do with our appropriation setting our authority. Here’s some acronyms. We always love acronyms. Here's what should be clear in determinations of findings and then here’s what’s \_\_\_\_\_ 1:02:42 in work. And so then we’ll go to questions. But I’ll just summarize that with the finance initiative we’re looking to do best practice document, so you know some of these topics are really so broad. So we’re going to probably be breaking some more of those items in the appendix in the coming months. To provide more detail. And we’re going to have a sectionalize ORD landing site. So that was a lot. Obviously, that training. So now let’s start the questions. Thank you everyone.

Unidentified male: Jason, Brandon will be putting those up now.

Jason Berlow: Okay. That’s correct. That’s what we heard from VHA Finance. If you want to send that to us in a question, email. We’ll link in Stephanie Margot, VHA Finance so you can have that in writing for your station.

Unidentified male: And Jason, you mind just reading the questions?

Jason Berlow: Oh sorry, in Portland we are starting to produce IAA for our salaries MOU’s, which is between research and clinical. To confirm this should be a cost transfer, not IAA \_\_\_\_\_ 1:04:07 Yes, we just clarified that with VHA Finance and the IAA repository. If it doesn’t constitute a buy/sell transaction then it should not require an IAA. So if you want to send us a note, what this issue will again get it on record for you.

I think we have seen that. I think that can be done. But we’ll clarify that. And we’ll talk with – I think I’ve seen that happen in the past. Oh let me read it. Sorry, let me read that question.

Can an NBC that receives funding from IAA transfer \_\_\_\_\_ 1:05:00 for services support the same? I think you can. But there’s nothing in the law that says you can’t. But we’ll get more clarification for that. Thank you.

Typically a 76 – oh. Do we need a 7600B each year? I completed a 7600A and B last year; do I need to do a 7600B this year? So if you’re 7600A, the period of agreement should be for multiple years if it’s an ongoing commitment. Which would mean you just need to do the B this year. But with the G-invoicing you might need to establish that A in G-invoicing. To get it in the system. And then for next year you would only need to do that 7600B order. But you really should not be doing a 7600A each year for ongoing commitment because that’s the whole purpose of IAA.

Yes, you can attach – can we attach our SOW to the 7600A in G-invoicing? Yes, you can attach it. Actually log on and show you. And I’ll go in G-invoicing and show. All right. Next slide. Next question.

Let’s pull that slide back up. I missed it at the beginning. Can you provide a brief explanation when an internal IAA is required? Okay let me go to that slide, one second. All right, can you see that? So an internal IAA is required when you’re purchasing a service or supply from another department which represents basically a buy/sell transaction. So if you’re not having a buy/sell transaction for example, splitting salary costs, then it wouldn’t require an IAA. It would just be a cost transfer. All right. I’m going to stop sharing it. You can pull it back up Parker, or Brandon.

Are there any more questions? I’ll get G-invoicing up.

Unidentified male: We have a couple more. They’ll be coming up in just a second.

Jason Berlow: Okay, I’ll get G-invoicing coming up.

Unidentified male: And in terms of sharing the link folks, it’s in the Q & A. I’ve also posted it in the chat as well. You can also just search ORPP&E archive and Google it will be the first link that comes up.

Jason Berlow: What if your fiscal office does not support internal IAA’s prohibiting cost transfers or preferred – I mean they need to follow the VHA finance guide. I don’t understand how they’re setting up their own guidance? This guidance is coming from the FCE inter-governmental division and the – and VHA finance. So just reach out to us. That’s – different offices cannot be setting – establishing their own guidance. That is not based on any requirements. We all have to follow the guidance of our organization. So that’s not – we need to just bring – just send us a note on that with more specifics. Because it’s hard to answer that question without knowing the specifics. So just send me a note and we’ll address that, thank you.

Okay so that’s going to be coming on the guidance. So – an IAA is buy/sell transaction. So the 7600B reflects and estimate of the cost. So it’s not a bequeath, it’s not a donation, general post fund. It’s producing a specific service. So anything – any additional funding at the end is not – it’s not – hasn’t been performed. The funding has been returned. So you know we did the VA call last fall with all – collecting all information. And we’ve been working. It’s been a really slow process. I understand that and I apologize to be able to get clarity with – so we’re going to – we have a memo that’s drafted. That’s already with OG right now on how to handle this and how to return the funds. But we just can’t send the memo out with OGC reviewing it. This memo will be shared with \_\_\_\_\_ 1:10:30 and NPC. So obviously has to be correct. And if you have specific questions, whoever asked that question, just again send me a note.

We’ll share that link. Did somebody put the G-invoicing link in the chat? We’ll share that. It’s right here actually. I’m going to share my screen again. Here’s G-invoicing. Do you see my screen? So it’s helpful to call the help desk to log in. If you’re like me, you probably hate passwords too. So in G-invoicing you’re going to see the requesting agency and the servicing agency. And for each of these you’re going to see your GT&C, your 7600A and your 7600B. So if you click here on GT&C these are the ones for our – so if you click here on GT&C you’ll see the number that’s been assigned. This is ORD.

So you’ll have all the same information that you have in your paper form, your header, your agreement information, your approvals. This is when they were signed. And then if you want to attach a file, your SOW, you can do it here. So that’s where you can do that. And then say you want to show the form to somebody who doesn’t have access to G-invoicing, you can hear print. It will make a PDF.

So when you look through it, you can see the 7600A and then all the information. And one thing it’s kind of confusing here is that somebody might look closely and say “I don’t see a signature.” Well it says electronic approval on file. And that’s where your signature is. You can see they are signed here because the block is completed. If you click here for one you’ll see it was not signed. So if you look at this one, approvals it’s all blank. It’s not signed. Then for your orders, you’ll see your order number linked to that GT&C. And then you’ll have all your information here. Your funding information, which this is really the most important section. The funding information. You’ll see all different lines and schedules. So with the funding information. And all the information that’s on the form.

And then you’ll have all the information. So let me show you some links or everyone. One second. There’s a lot of helpful information here on the FSC SharePoint. So an inter-governmental accounting division. Well they have G-invoicing office hours every week, so you can sign up for that. And the contact for that is months away, we can always extend the invitation to you. So they have a lot of training documents here. A lot of desk guides for how to do different transactions. GT&C approval, order approval, quick desk guides, all sorts of things. And then there’s training videos, which are the – I believe these are the TMS videos. So you can watch these training videos when you get bored. And then there’s all the FSC news flashes and such. And then what else was I referencing.

And then we’ll stop. Let me know if there’s any more questions coming in? This is really helpful too. This is also an FSC website. This is a transaction guide for – see if I can get it to come up. I can’t get it – I see that question. Are you sharing your screen again? I’m sharing the screen now.

Let me share my screen again. I’ll answer that question on G-invoicing. Okay so who – the other agency will sign. Am I sharing? I am, okay.

Unidentified male: We just see a black screen?

Jason Berlow: There we go, right? Okay so when these get routed for approval, both agencies will sign. Let’s look at this one. Yeah this one is fully signed. So if you look here in the approvals, you’ll see that the requesting agency, this is ORD and then the – this is the internal agreement. Both agencies will sign. So typically it depends whoever else, it can be routed for signature. Now if you look at this one. I think this one could be routed for signature.

So this one the draft has currently been shared with other agency. Once that was – completed could be routed for signature. So both agencies will route. Any other questions?

Your role would be – what the paper IAA process – I reviewed the document, 7600A and B for accuracy before sending to supervisor project manager for view and signatures. What would be my role in G-invoicing? So that might be more specific question. But typically you would be the initial approver I would think before it went to the project manager to be the final approver. But I think it depends on each station whether it’s somebody in your fiscal – you’ll have to work with your fiscal to determine the user roles. Because like when you have here. Because they can’t have the same role. So you’ll have to discuss who in your research office or fiscal will actually enter the agreement into G-invoicing. And I would recommend that some of your research office enter it, because if you ask someone in fiscal they might not have the subject matter to enter it properly. And you’ll be the one working on the IAA with the other agency. Thank you.

Yes, the FSC website in the training. The other agency had access to sign. Yeah so it will be their own – the other agency, they’ll have their roles individual with their agency for their different – their roles. But they’ll have to – that will be done in the other agency. It won’t be done in VA. So in the GT&C there’s – let me show you. Let me share my screen again. Can you see it?

Unidentified male: Yep.

Jason Berlow: You may not be able to – so – okay. So here you can see that we did a search and this one was going to Department of Energy, Oakridge National Lamps so you can see they had those roles. So in G-invoicing let me just show you this screen. You won’t be able to see this screen. But I just want to show you how the different – it’s assigned by station. One second while it’s – okay. So here's all the different G-invoicing stations. So if you scroll down here for VHA separated by your VSN. So if you’re the San Antonio VA, your user – you’ll be under the San Antonio VMAC, station 671. Where if you’re Las Vegas 583, or Palo Alto. So if you have an IAA, you’re going to need to determine who is your user administrator, or your station and get establishing those roles. For example, I’m the user administer here for station 127, but I can’t assign roles. It’s station 640 or any other station. So that’s how that is completed. All right. I’m going to stop sharing. See if there’s any more questions.

Unidentified male: That was the last one.

Jason Berlow: Okay well that was a lot of information. We’ll – if you have any other questions just please reach out. I’m sure you will because IAA’s are a lot. But thank you everybody for your time and we’ll see you at the one next month.

Unidentified male: Thank you everybody for joining us and thank you to the panelists as well. Hope everyone has a great afternoon.

Jason Berlow: Thank you.