



AGENCY-WIDE
SHARED SERVICES

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

January 1, 2006

POLICY and PROCEDURES MEMORANDUM No. 17.5

TO: Director, Office of Business Operations
Director, Office of Competitive Sourcing Acquisition
Director, Office of Electronic Procurement
Director, Office of Information Technology
Director, Office of Modernization Acquisition
Director, Office of Strategic Acquisition Initiatives

FROM: Director, Office of Procurement Policy

SUBJECT: **Interagency Agreements**

1. **PURPOSE:** This Policy and Procedures Memorandum (P&P) provides instruction for funds-out Interagency Agreements (IAs).
2. **SUMMARY OF LATEST CHANGES:** This P&P is revised to clarify funding information and update the definitions, Personnel Security references, and effective period. In addition, the following changes were made to the Model Agreement: Section III.b – deleted "unilaterally;" Section VI.9 – added "Cancellation;" Section VI.11 – updated terms for covered information; Section VI.12 – updated Personnel Security references; and Section VI.14 – added "separation."
3. **EFFECTIVE PERIOD:** The effective period of this P&P is January 1, 2006 through December 31, 2006.
4. **SCOPE:** This policy applies to all Procurement personnel, Contracting Officer's Technical Representatives (COTRs), program officials, and Beckley Finance Center (BFC) personnel involved in the administration of interagency agreements.

5. **DISCUSSION:**

a. This P&P implements IRS policies and procedures for funds-out, payable interagency agreements and supplements the [Treasury Payable Interagency Agreement Guide](#).

b. This P&P incorporates OMB Memo M-03-01, Business Rules for Intragovernmental Transactions. The Business Rules limit the use of advance payments, mandate use of IPAC for funds transfers, and establish standard data elements for orders and billing records.

c. There are exceptions to the rules, however. They do not apply to orders under \$100,000 or purchase card buys. The restrictions on advance payments do not apply to Economy Act interagency agreements. If another agency's contract resources are used, the IA is considered a transfer of budget authority, and not an intragovernmental transaction (IGT) subject to the Business Rules. OMB temporarily suspended implementation of the IGT exchange process. When the suspension is lifted, it is expected that there will be additional changes to the rules and their application.

6. **ATTACHMENT:**

Interagency Agreement Procedures

INTERAGENCY AGREEMENT PROCEDURES

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1. **Introduction.**

- a. The Director, Procurement or his designee is authorized to execute interagency agreements (IAs) obligating IRS funds. With the appropriate delegation, agreements are entered into by an IRS contracting officer and an appropriate official of the servicing agency.
- b. The intent of the P&P is to streamline the IA process as much as possible, while maintaining an appropriate degree of control and oversight to ensure compliance with all applicable laws, regulations, and policies.
- c. In order to make a determination that the IA is in the best interest of the Government, an analysis of alternatives is required.
- d. **Mandatory Source.** If a servicing agency is a mandatory source, an IA may not always be appropriate or required. For example, some IAs with the U.S. Postal Service or the Government Printing Office are considered non-procurement actions. However, if the agreement requires a statement of work, terms and conditions, and/or contract clauses and provisions, an IA will most likely be required even if the servicing agency is required by law to provide the service in question. Also, if the servicing agency requires an IA, we may have to comply in spite of IRS policies to the contrary. If a contracting officer has any doubt, contact the Policy and Procedures Branch. COTRs should contact Procurement if they are not sure about a source.
- e. **Limited or directed source.** If a requirement can only be satisfied by a directed source or by a limited number of qualified sources, the analysis of alternatives, rationale for selection, and price reasonableness determination may be less detailed, but should explain why a directed source was selected. Examples include FBI fingerprinting and the Public Health Service.
- f. **Funds-in interagency agreement.** Also known as a Reimbursable Agreement, this type of IA does not require Procurement action. The Service-wide Reimbursable Coordinator in the Corporate Performance Budgeting office (OS:CFO:CPB:SI:S) manages Reimbursable Agreements and publishes the Reimbursable Operating Guidelines Handbook. The Handbook, costing guidelines and other information can be found on the CFO [Budget Policy and Guidance](#) web page.
- g. **No-funds interagency agreement.** A no-funds IA requires Procurement action, and it must be approved and signed by a

contracting officer. There is greater latitude in structuring the agreement, which may take the form of a Memorandum of Understanding (MOU) or Memorandum of Agreement (MOA).

2. **Definitions.**

- a. **Administrative Modifications.** For the purpose of IAs, unilateral administrative modifications include the following: accounting code changes, deobligations with written concurrence by the servicing agency, and, under certain circumstances, the exercise of options.
- b. **Business Partner Network (BPN).** The Business Partner Network is used by the Government to manage business information of its trading partners. It provides a single Governmentwide source for vendor data including CCR, FedReg, Online Representations and Certifications (ORCA), FPDS-NG, FedBizOpps, past performance information (PPIRS), and Intragovernmental Transactions.
- c. **Central Contractor Registration (CCR).** The CCR database is the primary repository for contractor business information. All contractors are required to register in CCR to be eligible for Government contract awards. Note: Some federal agencies are registered in CCR instead of the Federal Agency Registration (FedReg).
- d. **Directed Source.** A directed award may be the most appropriate action under certain circumstances, such as when there is only one capable source, when the requirement is urgently needed, or the award is an integrally-related follow-on to a contract or order.
- e. **Federal Agency Registration (FedReg).** A centralized database for Federal agency trading partners, comparable to CCR for contractors. Registration with a DUNS number is required for all intragovernmental transactions, including interagency agreements. Note: Some federal agencies are registered in CCR instead of FedReg.
- f. **Franchise Business Activity (FBA).** FBAs were authorized by the Government Management Reform Act of 1994 (GMRA) to provide common administrative support services to Federal agencies on a competitive basis. FBAs charge a fee for their services. Interagency agreements with FBAs are not governed by the Economy Act.
- g. **Interagency Agreement (IA).** A written agreement entered into between two Federal agencies, which specifies the goods to be furnished or tasks to be accomplished by one agency in support of the

other. It is used as a procurement instrument written to clearly specify technical requirements, provisions, clauses, and funding arrangements.

- (1) **Funds-In IA.** An IA in which another Federal agency agrees to reimburse the IRS for supplies or services to be provided by the IRS. This is a non-procurement action. See Reimbursable Agreement.
 - (2) **Funds-Out IA.** An IA in which IRS agrees to reimburse another Federal agency for supplies or services to be provided by that agency to the IRS.
 - (3) **Memorandum of Understanding (MOU).** An agreement between Federal agencies or organizations that can be used as a procurement instrument. A MOU is usually used with no-funds agreements.
 - (4) **No-Funds IA.** An agreement between Federal agencies for the mutual benefit of the participating agencies. Each agency bears its own costs on a non-reimbursable basis.
- h. **Intragovernmental Transaction (IGT).** An IGT is created when Federal agencies acquire or provide goods or services from or to another Federal agency. IGTs include interagency agreements, reimbursable agreements, and non-procurement actions between agencies.
- i. **Intragovernmental Transaction Exchange (IGTE).** Central repository for intragovernmental orders and bills; it will provide the capability to transfer orders, accept bills, and generate IPAC funds transfers.
- j. **IPAC.** The Intra-governmental Payment and Collection System, a standardized interagency fund transfer mechanism for Federal agencies.
- k. **Mandatory Source.** An agency required by law to provide certain supplies or services to other Federal agencies.
- l. **Master Interagency Agreement.** A written agreement entered into between two Federal agencies for the purpose of defining general areas of mutual responsibility. The Master IA establishes the basic framework under which specific task orders can be issued pursuant to

its terms and conditions, and establishes an estimated "not to exceed" cost for the term of the agreement. Generally, funds are not obligated under the Master IA itself.

- m. **Reimbursable Agreement.** An IA where the IRS is the servicing agency providing goods or services and receiving reimbursement from another agency.
- n. **Simplified Interagency Agreement.** IAs with a value of \$100,000 or less including options.
- o. **Task Order.** A task order consists of a work statement describing required tasks, milestones, reports, deliverables and funds to be obligated. It is issued pursuant to a Master IA by modification, usually with funding, and any additional terms and conditions not included in the Master IA.

3. **Statutory Authority and Applicability.**

- a. Interagency agreements are authorized by many statutes. The most common is the Economy Act (31 U.S.C. 1535). Others include the Government Employees Training Act (5 U.S.C. 4101-4119) and laws that establish revolving funds, including franchise funds and working capital funds. Franchise Business Activities (FBAs) are authorized under the Government Management Reform Act of 1994, P.L. 103-356. Treasury Department FBAs have been permanently authorized by the Consolidated Appropriations Act of 2005, P.L. 108-447. Exhibit 1 contains a list of commonly used statutory authorities.
- b. The Economy Act applies only when more specific statutory authority does not exist. Therefore, it should be considered the authority of last resort. Contracting officers should carefully consider whether another authority applies for an IA. The FAR provides policies and procedures for Economy Act interagency acquisitions only. However, for consistency, this P&P requires compliance with FAR Subpart 17.5 for all IAs, regardless of the applicable statutory authority.
- c. The Economy Act requires that amounts obligated by the requesting agency must be deobligated to the extent that the servicing agency has not incurred obligations before the end of the period of availability of the ordering appropriation (i.e., before the end of the current fiscal year). This deobligation provision is administered differently depending on whether the servicing agency is awarding a contract or performing the required services in-house.

- d. Economy Act IAs are not subject to the advance payment restrictions in the OMB Business Rules for Intragovernmental Transactions. OMB Circular A-11, Section 20-41 states: “Under the Economy Act, payment (via expenditure transfer) may be made in advance or reimbursements may be made.”

4. **Determination and Findings.**

a. Preparing the Determination and Findings (D&F)

- (1) FAR 17.503 requires that the requesting agency contracting officer execute a determination and findings that the IA is in the best interest of the Government. The required elements of the D&F are described in FAR 17.503. A [sample D&F](#) is available for use as a template, but it must be appropriately tailored to incorporate all relevant findings and circumstances.
- (2) A determination of price reasonableness is also required, and must take into consideration the administrative fee charged by the servicing agency. If the fee cannot be segregated from the overall price, that fact must be documented. The correct statutory authority must always be cited in the D&F. If it is the Economy Act, refer to FAR 17.502 (b), (c), and (d) for additional factors that must be considered. In addition, D&Fs for services that cross fiscal years should include a statement that the services are either severable or nonseverable.
- (3) The D&F may be signed concurrently with the IA.
- (4) A D&F must be amended when there is a *significant change* to the agreement, such as a change in scope; a price change requiring a new analysis of alternatives, price reasonableness determination, or renegotiation; a change from in-house performance to contracting for services; or other changes to the agreement's terms and conditions

b. Authority to approve D&Fs.

- (1) In accordance with FAR 17.503, the Director, Procurement has delegated D&F approval and signature authority to Procurement Office Directors, Area Chief Procurement Officers (ACPO), and Computing Center personnel, without power of redelegation. The limits of their delegations are shown in the chart below. The

Director, Office of Field Procurement Operations will approve D&Fs over \$25,000 for the Computing Centers.

Procurement Official	D&F Signature Ceiling	Legal Review
Office Director	\$1M	\$10M
ACPO	\$500,000	\$10M
Computing Center Personnel	\$25,000	\$10M

- (2) Exception: When the servicing agency is not covered by the FAR, and the IA is under the Economy Act, only the Director, Procurement can approve the D&F, pursuant to a class deviation from FAR 17.503(c). The contracting officer will prepare a D&F for signature by the Director, Procurement (BCPO). Exhibit 2 lists agencies not subject to the FAR.

5. Simplified Interagency Agreement.

- a. For IAs equal to or less than \$100,000 including options, the analysis and documentation prepared should be commensurate with the size, scope, and/or complexity of the requirement. Some simplified IAs may be routine, recurring requirements that do not change from year to year. For such requirements, a simplified IA package can be prepared, with a less detailed analysis of alternatives and determination of cost/price reasonableness.
- b. Policy and legal reviews are not required for IAs within the simplified threshold.
- c. The OMB Business Rules for IGTs do not apply to agreements equal to or less than \$100,000 (the simplified acquisition threshold) or to purchase card acquisitions.

6. Reviews.

- a. Each new IA and modification in excess of \$100,000, excluding administrative modifications, will be submitted with the [Interagency Agreement Review Form](#) to the Chief, Quality Assurance Branch, who will determine whether a pre-award review is necessary. Exercise of an option does not require review if the base IA has been reviewed

previously by the Quality Assurance Branch and includes appropriate terms and conditions for the options, accurate costs for the modification, and updated cost estimates for all option years.

- b. Post-award reviews are conducted by the Quality Assurance Branch subject to the same criteria as pre-award reviews.
- c. Legal Reviews. In accordance with DTAR 1004.7100, a legal review is required for all IAs over \$10 million. Requests for required legal reviews must be routed through the Director, Office of Procurement Policy. The contracting officer may also request advice from General Legal Services (GLS) as deemed necessary.
- d. Waivers
 - (1) Quality Assurance Review Waivers
 - (a) Individual waivers are requested by submitting the Interagency Agreement Review Form to the Chief, Quality Assurance Branch via e-mail or hard copy.
 - (b) A blanket waiver for a class of requirements is requested by submitting the Interagency Agreement Review Form to the Chief, Quality Assurance Branch.
 - (2) P&P Waivers. Requests for a waiver from any requirement of this P&P shall be submitted in writing to the Director, Office of Procurement Policy. The request shall:
 - (a) Describe in detail the waiver being requested;
 - (b) State whether the request is for a specific IA or a class of IAs;
 - (c) Identify the relevant provision(s) of the P&P; and
 - (d) Justify the need for the waiver.

7. Funding and Payment.

- a. IPAC. In accordance with the business rules for IGTs, Federal agencies are required to use the Intragovernmental Payment and Collection (IPAC) System for the interagency transfer of funds. The

rules stipulate that an IPAC transfer will not occur until the requesting agency (“buyer”) accepts the bill from the servicing agency (“seller”).

- b. Funding IAs under the Economy Act. The deobligation provision of the Act is administered differently depending on whether services are performed by the agency or by a contractor.
 - (1) If the IRS enters into an IA before the end of a fiscal year and the servicing agency obligates the funds by awarding a contract or order prior to the expiration of the fiscal year, the funds will be protected and do not need to be deobligated after September 30. In this case, a statement should be included in the IA which alerts the servicing agency to the requirement to obligate the funds prior to September 30.
 - (2) If the servicing agency is going to perform the required services in-house, work must stop and any unexpended funds must be deobligated at the end of the fiscal year. Any work to continue in the next fiscal year must be funded effective October 1 with current fiscal year funds.
- c. Advance payments are limited by the business rules for IGTs, unless the Economy Act applies. If advance payments are allowed, they must be specifically authorized in the IA. The following rules took effect in January 2003:
 - (1) Advance payments for service orders are not allowed unless explicitly required by law;
 - (2) Progress payments and periodic payments are permissible; and
 - (3) Advances are not permitted for orders for goods that exceed \$1,000,000. The advance may not exceed 50% of the order amount. Unless explicitly required by law, there will be no advances for orders for goods that are less than \$1,000,000.
- d. When advance payments are permitted, the servicing agency (“seller”) will provide monthly status reports to the IRS reflecting revenue earned. The required status reports will be incorporated into the existing IRS requirement for documentation of IPAC transactions. Reports must include the IA Number, DUNS number, complete accounting data, a detailed explanation of expenses incurred during the reporting period, and any other data required by the Business Rules. The reports will be submitted to the COTR who will perform

receipt and acceptance accordingly. Detailed information about documentation for advance payments is in Section IV of the Model Interagency Agreement.

- e. Interagency Agreement vs. Intragovernmental Transaction. An IA where the IRS uses the servicing agency's contract is considered a transfer of budget authority, not an intragovernmental transaction (IGT). Therefore, the business rules for IGTs do not apply. However, the portion of the cost allocated to the agency's fee *is* an IGT and *is* subject to the business rules, including advance payment restrictions. If there is any doubt, the contracting officer should contact the Office of Procurement Policy.
 - f. Billing instructions. The contracting officer will specify the method of billing and payment in the IA, in accordance with the business rules for IGTs. Insert the appropriate provision(s) depending on the billing method and type of payment. Billing instructions and provisions are in Section IV of the Model Interagency Agreement. (NOTE: If there is a conflict or potential conflict between the P&P and OMB Business Rules, contact the Office of Procurement Policy for guidance.)
 - g. Commitment and obligation of funds are accomplished in webRTS/IPS, as they are for other contracting actions. However, due to the unique features of the IPAC system, additional oversight and monitoring of funds is necessary. See Section 9, Administration of Interagency Agreements, for more information about the COTR's responsibility regarding funding and payment.
 - h. Deobligation of unexpended funds is accomplished by modification. The contracting officer must coordinate all deobligations with the COTR, Financial Plan Manager, Beckley Finance Center (BFC), and the servicing agency. In certain circumstances, the contracting officer may unilaterally direct BFC to deobligate funds. The risk of deobligating too much money should be weighed against the need to accomplish the deobligation.
- 8. Preparation of Interagency Agreements.**
- a. All IAs must be processed in webRTS/IPS.
 - b. Preparing the Requisition. To initiate an IA, requesting offices will prepare a requisition in webRTS using Action Type "OPROC." As with other procurement actions, the requester must ensure that all required reviewers are included in the approval path. Supporting

documentation should be included with the requisition as exhibits.
Exhibits may include:

- (1) Statement of Work (SOW)
- (2) Technical documentation required by MITS or Business Units
- (3) Documentation required by IRM 2.21.1 for IT requisitions
- (4) [Analysis of alternatives](#) and rationale for selection of IA
- (5) Background investigation documentation
- (6) [Section 508 D&F](#)
- (7) Government cost estimate
- (8) COTR nomination

c. Preparing the Interagency Agreement:

- (1) Contracting officers must use webIPS and Contract Type M. The system generates the award document, but portions of the text of the agreement may have to be prepared outside webIPS. The IA is composed of Form 12270, IRS Interagency Agreement, text, provisions and clauses, statement of work, and any other specific requirements. All IRS IAs must clearly specify the products and/or services to be provided; a schedule for deliverables; reporting requirements; reimbursement amounts, including any separate administrative or service fees; reimbursement terms; and all other necessary terms and conditions, including those required by the business rules for IGTs.
- (2) A Model Interagency Agreement is available for use as a template.
- (3) Form 12270, IRS Interagency Agreement, is posted on the Procurement web site under Procurement Forms. It can also be accessed through the IRWeb at Forms/Pubs/Docs.
- (4) The IA must be signed by an appropriate official of the servicing agency. The official must be authorized to commit the agency to perform the requirements of the IA and to agree to the terms and conditions, funding, and payment provisions of the IA. The contracting officer shall make a determination that the servicing agency signatory is an appropriate official.
- (5) The IA shall be signed by an IRS contracting officer after appropriate negotiations and a determination that the price is fair and reasonable.

d. Modifications

- (1) Modifications will be requested and completed in webRTS/IPS.
- (2) Any changes to the terms of the IA will be negotiated by the IRS contracting officer with the servicing agency, in coordination with all offices involved in establishing the IA. Modifications are required to change technical requirements, exercise an option, increase or decrease funding, deobligate funds, or otherwise alter the terms and conditions of the IA. Unilateral administrative modifications, such as accounting code changes, certain funding increases, and sometimes the exercise of options, can be made without obtaining the signature of the servicing agency, and can be accomplished without review in certain cases. (See Reviews, section 6 above.)

9. **Administration of Interagency Agreements.**

- a. Contracting officers must actively administer each IA through project completion and close-out. If the contracting officer determines that appointment of a COTR is warranted, the designation shall be specified in the IA and with an appointment memo. A sample COTR appointment memo is available for use as a guide. The memo must clearly describe the COTR's responsibilities. The memo must be appropriately tailored to the agreement and must be acknowledged in writing by the COTR. If the contracting officer decides to retain COTR responsibilities, that determination must be noted in the file.
- b. Appointment of a COTR may not always be necessary, particularly for one-time delivery of supplies or equipment, rentals, or space requirements. In some cases, the contracting officer may elect to retain responsibility for all COTR-type administrative duties. In other cases, the appointment may cover receipt and acceptance, with the contracting officer performing the remaining administrative duties of the COTR. The contracting officer should coordinate with the program office in making this determination.
- c. Designated COTRs must complete COTR training in accordance with established Treasury and IRS requirements. For interagency agreement COTRs, the training includes a supplement available in the TAI. Under special circumstances, the contracting officer may appoint a COTR for up to 120 days, pending completion of the required training. Additional information including relevant DTAR provisions is available on the IRS COTR web site.

- d. Although an IA differs from a traditional contract in many respects, contracting officers and COTRs must provide sufficient oversight to ensure the IRS receives the required products/services according to the specified delivery schedule and price. At a minimum, the following administrative functions must be performed for each IA:
 - (1) Formal appointment of a COTR, or documented determination not to appoint a COTR;
 - (2) Performance monitoring, which may be accomplished by requiring status reports from the COTR and/or the servicing agency;
 - (3) Reimbursement monitoring, including documentation for IPAC transactions in accordance with OMB Business Rules for IGTs.
 - (4) Resolution of performance/compliance issues and disputes;
 - (5) Obligation and deobligation of funds as necessary; and
 - (6) Close-out.
- e. The COTR will record receipt and acceptance in webRTS. When applicable, the COTR will review and approve documentation and expense reports furnished to substantiate IPAC transactions. The COTR will forward supporting documentation to BFC within 10 work days after receipt.
- f. The COTR will provide status reports to the contacting officer quarterly or as specified in the appointment memo. The status reports will provide a record of invoices and payments authorized during the reporting period. Reports will be submitted by the 15th work day of the following month.
- g. The COTR will assist in reconciling final payment amounts. The contracting officer shall include these requirements in the COTR appointment memo.
- h. Availability of Funds.
 - (1) Under Federal appropriations law, funds expire on September 30 of the fifth year after the period of availability for obligation (31 U.S.C. 1551-1557). At the end of the five-year period, the expired

account is closed. Any remaining balance, whether obligated or unobligated, is canceled, and the funds are transferred to the general fund of the Treasury.

- (2) Funding for prior year IAs must be reviewed in a timely manner to ensure that all unliquidated obligations are reconciled, funds are deobligated to the maximum extent practical, and any accounting discrepancies are resolved with the servicing agency before the funds expire.

i. Close-out of Interagency Agreements

- (1) The COTR shall notify the contracting officer, Financial Plan Manager, and BFC in writing upon physical completion of the IA. The COTR shall ensure that all IPAC transactions have been fully documented and reconciled or all invoices have been paid prior to close-out.
- (2) Upon notification by the COTR that the IA has been satisfactorily completed, the contracting officer shall perform all required close-out functions, including:
 - (a) initiate a funds status review;
 - (b) verify completion of performance and receipt and acceptance;
 - (c) verify accounting transactions with the servicing agency and BFC;
 - (d) for IPAC transactions, ensure that all funding reconciliations have been completed by the COTR, BFC, and Procurement; and
 - (e) ensure that all unexpended/unliquidated balances are deobligated promptly.
- (3) Required Documentation for Close-out.
 - (a) Written notification from the COTR that the IA has been satisfactorily completed;
 - (b) Record of final receipt and acceptance;
 - (c) Record of all obligations and funding transactions;
 - (d) Written notification from the COTR verifying reconciliation of all IPAC transactions and expense reports submitted by the servicing agency;

- (e) Record of servicing agency's agreement to close-out the IA;
and
- (f) Modification to deobligate any unexpended funds.

(4) Time Frames for Close-out.

Within 60 days of receipt of written notification of physical completion, the contracting officer shall:

- (a) Initiate a funds status review, and
- (b) Initiate administrative close-out procedures.

STATUTORY AUTHORITIES FOR PAYABLE INTERAGENCY AGREEMENTS

These statutes are commonly cited by Treasury Bureaus:

- Economy Act, 31 U.S.C. 1535 & 1536
- Government Management Reform Act of 1994 (Pub. L. 103-356), 31 U.S.C. 501
- Government Employees Training Act (Pub. L. 85-507), 5 U.S.C. 4104
- Office of Personnel Management Revolving Fund, 5 U.S.C. 1304(e)(1)
- Executive Order 11348, "Providing For the Further Training of Government Employees," signed 4/20/1967 (32 FR 6335, 4/22/67)
- Presidential Protection Assistance Act of 1976 (Pub. L. 94-524), 18 U.S.C. 3056
- Intergovernmental Personnel Act of 1970 (Pub. L. 91-648), 42 U.S.C. 4701
- Consolidated Appropriations Act of 2005 (Pub. L. 108-447)
- Debt Collection Act of 1982 (Pub. L. 97-365), 5 U.S.C. 5514(a)(2)
- Information Technology Fund, 40 U.S.C. 757
- District of Columbia, 31 U.S.C. 1537 (approval by OMB and DC Mayor)
- National Academy of Sciences, 36 U.S.C. 253
- Inspection of Personal Property, 40 U.S.C. 481(d) and 201(d)
- Foreign Assistance Act, 22 U.S.C. 2151 et seq.
- Treasury Financial Manual, 1 TFM 5-4650.50

FEDERAL AGENCIES NOT REQUIRED TO FOLLOW THE FAR

1. Legislative Agencies (U.S. Senate, U.S. House of Representatives, Library of Congress, Office of the Architect of the Capitol, Government Printing Office, General Accounting Office, Congressional Budget Office, Office of Technology Assessment, etc.)
2. Judicial Agencies (all courts established under Article III of the United States Constitution, including the U.S. Supreme Court, Circuit Courts of Appeal, District Courts; Administrative Office of the United States Courts, etc.)
3. United States Postal Service (not an "independent establishment" per 5 U.S.C. 104(1)).
4. Postal Rate Commission (not an "independent establishment" per 5 U.S.C. 104(1)).
5. Mixed-Ownership Government Corporations, as defined in 31 U.S.C. 9101(2):
 - a. Amtrak
 - b. Central Bank for Cooperatives
 - c. Federal Deposit Insurance Corporation
 - d. Federal Home Loan Banks
 - b. Federal Intermediate Credit Banks
 - c. Federal Land Banks
 - d. National Credit Union Administration Central Liquidity Facility
 - e. Regional Banks for Cooperatives
 - f. Rural Telephone Bank upon conversion of ownership, control, and operation under 7 U.S.C. 950(a)
 - g. United States Railway Association
 - h. Financing Corporation
6. Agencies that have received agency-specific partial or total statutory FAR coverage waivers:
 - a. Federal Aviation Administration
 - b. Certain national security agencies engaged primarily in classified operations, such as the Central Intelligence Agency and National Security Agency
 - c. U.S. Mint
7. Non-Appropriated Fund Agencies (e.g., Army & Air Force Exchange Service, USDA Graduate School)
8. Financial Regulatory Agencies (e.g., Federal Reserve Board, Office of Thrift Supervision)
9. District of Columbia Government (treated as a federal agency for certain legal Purposes).