



## DoD INSTRUCTION 4000.19

### SUPPORT AGREEMENTS

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**Originating Component:** Office of the Under Secretary of Defense for Acquisition and Sustainment

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**Approved by:** Ellen M. Lord, Under Secretary of Defense for Acquisition and Sustainment

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**Purpose:** In accordance with the authority in DoD Directive (DoDD) 5135.02, this issuance establishes policy, assigns responsibilities, and provides direction for support agreements.

## TABLE OF CONTENTS

SECTION 1: GENERAL ISSUANCE INFORMATION .....	3
1.1. Applicability. ....	3
1.2. Policy. ....	3
SECTION 2: RESPONSIBILITIES .....	5
2.1. Under Secretary of Defense for Acquisition and Sustainment (USD(A&S)).....	5
2.2. Assistant Secretary of Defense for Sustainment. ....	5
2.3. Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense. ....	5
2.4. OSD and DoD Component Heads. ....	5
SECTION 3: SUPPORT AGREEMENTS .....	7
3.1. Overview.....	7
3.2. Support Agreements.....	7
3.3. Categories of Support Agreements. ....	8
a. Intragovernmental Agreements.....	8
b. Intergovernmental Agreements.....	8
c. Governmental to Non-governmental Agreements. ....	8
3.4. Cost Determination and Visibility. ....	8
3.5. Dispute Resolution.....	9
SECTION 4: DOCUMENTATION AND RECORDS MANAGEMENT.....	10
4.1. Statutory Authority. ....	10
4.2. Format. ....	10
a. FS Form 7600.....	10
b. MOA. ....	10
c. MOU. ....	11
4.3. Minimum Content.....	11
4.4. Specific Types of Support Agreements. ....	13
a. Support Service Provider Support Agreement. ....	13
b. Host-Tenant Support Agreement. ....	14
SECTION 5: EXAMPLES OF AGREEMENTS .....	15
GLOSSARY .....	24
G.1. Acronyms.....	24
G.2. Definitions.....	24
REFERENCES .....	27

### TABLES

Table 1. Requirements for Agreements .....	11
--	----

### FIGURES

Figure 1. Example of an MOA .....	15
Figure 2. Example of an MOU .....	21

## SECTION 1: GENERAL ISSUANCE INFORMATION

### 1.1. APPLICABILITY.

This issuance:

a. Applies to OSD, the Military Departments, the Office of the Chairman of the Joint Chiefs of Staff and the Joint Staff, the Combatant Commands, the Office of Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities within the DoD (referred to collectively in this issuance as the “DoD Components”).

b. Applies to support agreements as defined in G.2:

(1) Within an OSD or DoD Component;

(2) Between OSD or DoD Components;

(3) Between an OSD or DoD Component and another federal agency;

(4) Between an OSD or DoD Component and a State, local, or tribal government; or

(5) Between an OSD or DoD Component and a non-governmental entity that is a congressionally chartered nonprofit organization pursuant to Title 36, U.S.C. (e.g., American Red Cross, Boy Scouts of America, Girl Scouts of the United States of America, United Service Organizations, Inc.).

c. To the extent a support agreement is covered by a more specific statute, regulation, policy, or issuance, that statute, regulation, policy, or issuance will control in the event of conflict with this instruction.

### 1.2. POLICY.

a. Support agreements covered by this issuance must be documented so that all terms and conditions are clear and understandable. This issuance provides a basic outline for support agreements where an OSD or DoD Component is one of the parties to the agreement.

b. Unclassified support agreements under which reimbursable orders may be placed, other than those containing controlled unclassified information, as defined in Section 2002.4 of Title 32, Code of Federal Regulations, must be administered using the computer-based government invoicing (G-Invoicing) system provided by the U.S. Department of the Treasury’s Bureau of Fiscal Service in accordance with DoD 7000.14-R. Conversely, classified agreements are exempt from G-Invoicing requirements.

c. Both unclassified and classified support agreements are to be handled in accordance with all security requirements and DoD 7000.14-R.

d. This issuance does not create authority to enter into any support agreement. Authority for an OSD or DoD Component to enter into a support agreement with any other entity must be found in the underlying authority for the agreement and cannot be inferred from this issuance.

e. Support agreements that are active and have established terms for payment in effect as of the effective date of this issuance will be converted to Fiscal Service (FS) Form 7600A, “Interagency Agreement (IAA) – Agreement Between Federal Agencies General Terms and Conditions (GT&C) Section,” located at <https://www.fiscal.treasury.gov/g-invoice/resources.html#admin> (electronic or paper) upon the agreement’s next scheduled review or 3 years from the effective date of this issuance, whichever comes first.

f. Nothing in this issuance should infringe on Inspector General of the Department of Defense statutory independence and authority as articulated in Title 5, U.S.C., Appendix, also known and referred to in this issuance as “the Inspector General Act of 1978, as amended.” In the event of any conflict between this issuance and the Office of Inspector General of the Department of Defense statutory independence and authority, the Inspector General Act of 1978, as amended, takes precedence.

## **SECTION 2: RESPONSIBILITIES**

### **2.1. UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND SUSTAINMENT (USD(A&S)).**

In addition to the responsibilities in Paragraph 2.4., the USD(A&S) establishes policy, prescribes procedures, and provides oversight for support agreements covered by this issuance.

### **2.2. ASSISTANT SECRETARY OF DEFENSE FOR SUSTAINMENT.**

Under the authority, direction, and control of the USD(A&S), the Assistant Secretary of Defense for Sustainment:

- a. Develops policy and provides OSD-level management of support agreements.
- b. Designates an OSD point of contact (POC) for issues pertaining to support agreements.
- c. Represents the DoD, when requested by a DoD Component, in support agreement disputes between a DoD Component and another federal agency or a State, local, or tribal government in the event the DoD Component involved cannot resolve the dispute.
- d. Establishes a forum and oversight structure for sharing information, best business practices, and partnering opportunities, and for issue and dispute resolution or assistance in the management of support agreements.

### **2.3. UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DEPARTMENT OF DEFENSE.**

In addition to the responsibilities in Paragraph 2.4., the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense:

- a. Establishes financial policy and prescribes guidance related to financial transactions that result from the execution of support agreements and use of G-Invoicing.
- b. Serves as the DoD liaison to the U.S. Department of the Treasury for coordinating DoD requirements related to G-Invoicing.

### **2.4. OSD AND DOD COMPONENT HEADS.**

The OSD and DoD Component heads:

- a. Seek opportunities to improve quality, efficiency, and effectiveness in providing or obtaining support through support agreements with other OSD and DoD Components, federal agencies, and State, local, or tribal governments.

b. Enter into support agreements with other OSD or DoD Components, other federal agencies, or State, local, or tribal governments, as appropriate, for the effective performance of responsibilities and functions assigned to the OSD or DoD Component. The authority to enter into support agreements may be delegated in writing by the OSD or DoD Component head, as appropriate.

c. Appoint a Component lead agreement manager to ensure compliance with this issuance and represent the Component in OSD support agreement working groups. OSD and DoD Component heads will direct agreement managers to be designated at each subordinate activity or level that enters into support agreements. OSD and DoD Component heads may supplement this issuance with further guidance, but any supplemental guidance must not conflict with or relinquish responsibilities described in this issuance.

d. Establish the Component's support agreement approval process, including delegating responsibilities and approval authority. The Component's agreement approval process must clearly designate the type and level of officials who are authorized to execute support agreements in accordance with this issuance.

e. Require internal controls and oversight measures to be used with respect to support agreements in accordance with DoDI 5010.40.

f. Establish roles and processes for representing the Component in disputes with another OSD or DoD Component, a federal agency, or a State, local, or tribal government.

## SECTION 3: SUPPORT AGREEMENTS

### 3.1. OVERVIEW.

All support agreements covered by this issuance must be documented to the extent necessary for the terms and conditions to be clear and understandable to the parties involved.

### 3.2. SUPPORT AGREEMENTS.

Support agreements:

a. Will comply with generally accepted government auditing standards pursuant to Section 3521 of Title 31, U.S.C., by establishing internal controls that provide reasonable assurance of achieving effective and efficient operations, compliance with regulations and applicable laws, and reliability of financial reporting.

b. Will contain the following documentary evidence required pursuant to Section 1501 of Title 31, U.S.C., for support agreements under which reimbursable orders may be placed:

(1) A purpose or scope of agreement in writing as authorized by law, executed before the expiration of the period of any obligational availability. This requirement can be satisfied by electronic data interchange technologies, including digital signatures, in accordance with Section 7001 of Title 15, U.S.C.

(2) An executed document prior to the initiation of reimbursable fund certification and before the end of the period of availability for obligation of the appropriation or fund.

c. Will be prepared and executed using the agreement procedures as stated in this issuance. Documents will be retained in accordance with this issuance and DoD records management issuances.

d. Will be reviewed and validated by a support agreement manager of each party to the agreement no less often than mid-point (e.g., at year four in an eight-year agreement) from the agreement's effective date, for agreements in excess of 3 years. Support agreements expire no longer than 10 years from the effective date unless there is legal authority for the agreement to continue beyond 10 years.

(1) New signatures from all parties to the agreement are required to establish a new support agreement or modify an existing support agreement, even when the terms and conditions are the same as those in the prior agreement.

(2) Cost estimates within agreements that include reimbursable support services must be reviewed annually by the provider to ensure current year actual costs are identified for accurate customer billing and invoices. If there are substantial changes to resource requirements beyond normal inflation or cost fluctuations, the agreement will be reviewed in its entirety by all parties and modified or terminated, as needed.

(3) Agreement modifications that substantially affect resource requirements and estimated costs should be made in conjunction with the Planning, Programming, Budgeting, and Execution process to permit appropriate resource adjustments. For general financial management guidance, see Chapter 1 of Volume 11A of DoD 7000.14-R.

e. Will be maintained in the OSD or DoD Component's classified system of records if classified or contain sensitive but unclassified data.

### **3.3. CATEGORIES OF SUPPORT AGREEMENTS.**

Support agreements fall into three general categories – intragovernmental, intergovernmental, and governmental to non-governmental.

#### **a. Intragovernmental Agreements.**

Intragovernmental agreements are between entities within the Federal Government. An intragovernmental agreement is either:

(1) An intra-agency agreement between two or more entities within a single federal agency. Intra-agency support is executed by a provider and obtained by a receiver in a manner that maximizes the benefit to the DoD.

(2) An inter-agency agreement between an OSD or DoD Component and one or more non-DoD federal agencies (e.g., General Services Administration).

#### **b. Intergovernmental Agreements.**

Intergovernmental agreements are between the DoD and a State, local, or tribal government.

#### **c. Governmental to Non-governmental Agreements.**

Agreements between an OSD or DoD Component and a non-governmental entity that is a congressionally chartered nonprofit organization pursuant to Title 36, U.S.C. (see DoDI 1000.15 for additional guidance when the non-governmental entity is on the installation).

### **3.4. COST DETERMINATION AND VISIBILITY.**

In addition to policy detailed in Chapters 1, 2, and 3 of Volume 11A of DoD 7000.14-R, and Chapter 15 of Volume 3 of DoD 7000.14-R, OSD or DoD Components providing prepaid or reimbursable support will require that:

a. Cost information is quantifiable and provided to all parties.

b. Support is reimbursable based on how the specified support increases the provider's incremental direct costs and the provider's actual indirect costs of providing support (e.g., billing a tenant for services). As an example, in most circumstances, providing custodial support service in a tenant-occupied facility is an increased cost for the installation host, but the



installation's fire services may not require additional equipment or staffing because of the tenant. In such a case, there may be no incremental direct cost for providing fire services to the tenant because the installation has budgeted funds for fire services and would be augmenting its appropriation if it recouped this expense as an indirect cost.

c. Costs must be measurable and reasonably attributable to the support received, and must be expressed in units of measure appropriate to the item or type of support provided. The units of measure used to estimate the level of support in agreements should be those most practical to accurately determine how much support will be provided. A provider can waive reimbursement from receivers that use or benefit from available support when charges would be less than the anticipated expense of billing and disbursing funds.

d. Charges for defense working capital fund (DWCF) support services will be based on Volume 11B of DoD 7000.14-R. Other/non-DWCFs and DWCFs will charge their customers/tenants for measurable and attributable direct and indirect support costs in accordance with the full cost recovery business model.

e. DoD Components designated as a Combatant Command support agent will provide administrative and logistics support to Combatant Command headquarters and the subordinate unified command headquarters, as documented in agreements on a non-reimbursable basis, in accordance with DoDD 5100.03.

### **3.5. DISPUTE RESOLUTION.**

Disputes between an OSD or DoD Component and another federal entity will be resolved in accordance with guidance provided in the Volume 1, Part 2, Chapter 4700, Appendix 6, Paragraph 2.3.4 of the U.S. Department of the Treasury Financial Manual.

## **SECTION 4: DOCUMENTATION AND RECORDS MANAGEMENT**

### **4.1. STATUTORY AUTHORITY.**

The statutory authority of each federal agency party to the support agreement should be cited in the agreement. If the statutory authority for each party is not listed on the agreement, it should be on each subsequent order under that agreement.

### **4.2. FORMAT.**

The support agreement format used is largely determined by whether one or more parties to the agreement are federal agencies and whether the agreement provides for the transfer of funds between the parties. Additional information, if required (e.g., extension to general terms and conditions (GT&C), list of support services with detailed descriptions, cost estimate sheet, photographs, manpower requirements), may be attached to a FS Form 7600A (e.g., memorandum of agreement (MOA), memorandum of understanding (MOU), or other written document memorializing the support agreement). Any support agreement with a non-federal entity must also comply with DoDI 1000.11 and DoDI 1000.15, as applicable. Electronic versions of the below agreement formats are acceptable.

#### **a. FS Form 7600.**

(1) For technical guidance on using FS Forms 7600A, refer to the U.S. Treasury Department's Bureau of Fiscal Service Website.

(2) FS Form 7600A must be used to document the GT&C of intragovernmental support agreements involving an OSD or DoD Component that require payment from one party to another. FS Form 7600A may be used for agreements that have a mixture of reimbursable costs for support services and non-reimbursable support. FS Form 7600A may also be used to document and record agreements without reimbursement.

(3) The use of an MOA for detailed requirements for reimbursable support does not negate the requirement to capture at least summary information on a FS Form 7600A.

#### **b. MOA.**

An MOA is used to document agreements and execute or deliver support with or without reimbursement between any two or more parties. When a support agreement involves reimbursement, an MOA can be used to further detail terms and conditions in addition to the FS Form 7600A.

(1) An MOA can be used to document support agreements without an expectation of reimbursement between an OSD or DoD Component and one or more other parties as listed in Paragraph 1.1.b. of this issuance.

(2) An agreement to which a non-appropriated fund instrumentality is a party must also comply with DoDI 1015.15 and Chapter 5 of Volume 13 of DoD 7000.14-R.

**c. MOU.**

An MOU is used to document a mutual understanding between any two or more parties that does not contain an expectation of payment, and under which the parties do not rely on each other to execute or deliver on any responsibilities. Support agreements for temporarily assigning federal civil service personnel between federal entities in accordance with Section 3341 of Title 5, U.S.C., cannot be executed via an MOU.

**4.3. MINIMUM CONTENT.**

The MOA and MOU templates in Figures 1 and 2 provide the basic outline and content for these two agreement formats. Other formats may be used; however, the agreement’s content must include the requirements listed in Table 1, at a minimum. Additionally, if the agreement involves the creation, collection, use, processing, storage, maintenance, dissemination, disclosure, and disposal of personally identifiable information, the data source of the personally identifiable information and its requirements for safeguarding it must be included in accordance with DoDI 5400.11. Continuation pages and supporting documentation (e.g., specifications, photographs, cut sheets) may be attached to an agreement.

a. Table 1 summarizes the minimum information required to be included for each support agreement format type.

**Table 1. Requirements for Agreements**

#	Requirements	MOU	MOA or FS 7600A without Expectation of Payment	MOA or FS 7600A with Expectation of Payment
1	The document title must include the text “Memorandum of Understanding” or “Memorandum of Agreement” as appropriate.	✓	✓ (if an MOA)	✓ (if an MOA)
2	The name of each party (organization).	✓	✓	✓
3	A unique agreement identification number.	✓	✓	✓
4	The purpose and/or scope of the agreement.	✓	✓	✓
5	Whether the agreement is a new agreement, or amendment, including a cancellation, of an existing agreement.	✓	✓	✓
6	The understandings of the parties.	✓	✓	✓
7	Acknowledgement of responsibility for personnel costs.	✓	✓	
8	Primary and alternate POCs (name, position, office identification, phone number, and email address) for all parties.	✓	✓	✓
9	Postal address for any notifications of correspondence between the parties.	✓	✓	✓

**Table 1. Requirements for Agreements, Continued**

#	Requirements	MOU	MOA or FS 7600A without Expectation of Payment	MOA or FS 7600A with Expectation of Payment
10	Acknowledgement that the agreement does not document, provide for, or commit to the exchange of funds or personnel between the parties.	✓	✓	
11	Procedures for amending, terminating, reviewing, and transferring the agreement, and for dispute resolution.	✓	✓	✓
12	The agreement start and end dates; the agreement start date must be the same as or later than the latest signature date (see item 15).  No agreement covered by this issuance will be active longer than 10 years from its original effective date, unless there is legal authority for the agreement to continue beyond 10 years.	✓	✓	✓
13	Statutory authority.		✓	✓
14	Roles and responsibilities of each party (organization).		✓	✓
15	The official signatures and dates signed of the delegated approval authority of each party (organization).	✓	✓	✓
16	The name and title of each signatory.	✓	✓	✓
17	Details regarding expectations of payment.			✓
18	Allowance for advance payments; if so, the provider’s statutory authority title and citation must be included.			✓
19	Specify that the agreement may be terminated by either party via written notice to the other party following a termination time that both parties have agreed to in the agreement.	✓	✓	✓
20	A clause that addresses any reimbursement payment for unavoidable termination expenses.			✓
21	Requirement for annual review for financial impact and, if there are substantial changes in resource requirements, for the agreement to be reviewed in its entirety and modified or terminated as applicable.			✓
22	Requirement that agreement must be reviewed and validated by both parties no less often than mid-point (e.g., year 4 in an 8-year agreement) from the agreement effective date.	✓	✓	✓

b. Agreements will be recorded and retained in accordance with record retention requirements of DoDI 5015.02 and Chapter 9 of Volume 1 of DoD 7000.14-R, or in accordance with the OSD or DoD Component's approved records disposition instructions, whichever is a longer duration.

#### **4.4. SPECIFIC TYPES OF SUPPORT AGREEMENTS.**

There are two types of support agreements: support service provider and host-tenant (defined in the Glossary). For reimbursable support agreements, each DoD Component is responsible for programming, budgeting, and funding to support the agreements to which it is a party.

##### **a. Support Service Provider Support Agreement.**

Support service provider agreements must meet requirements for audit compliance in accordance with DoD 7000.14-R.

(1) Support service providers within the DoD are grouped into four categories:

##### **(a) Defense Agencies and DoD Field Activities.**

Certain Defense Agencies and DoD Field Activities are support service providers (e.g., Defense Finance and Accounting Services for financial services) whose mission is to provide support services in such areas as accounting services, human resources support, logistics, and information technology system development and data hosting.

##### **(b) Military Departments.**

Military Departments are support service providers when performing support services for other Military Departments or other DoD Components.

##### **(c) DoD Executive Agents.**

DoD Executive Agents are support service providers when providing services in the course of fulfilling assigned responsibilities in accordance with DoDD 5101.1.

##### **(d) DoD Construction Agents.**

Certain components of the Military Departments that provide support in the area of construction (e.g., United States Army Corps of Engineers, Naval Facilities and Engineering Command).

(2) Support service provider agreements must clearly identify and define the support to be provided and whether that support is to be provided on a continuous, one-time, or as-needed basis. Each support item should be noted as being reimbursable or non-reimbursable, and, if reimbursable, the method for computing reimbursement will be reflected in the agreement.

(3) The roles and responsibilities in a support service provider agreement must include the authorization, initiation, processing, recording, reporting, and closeout of transactions and

identification of supporting documentation and information technology controls affected by the support service provider for support services being provided.

**b. Host-Tenant Support Agreement.**

All use of real property by a tenant must be detailed in a host-tenant support agreement for any real property located on the host's installation. Support services related to specific real property to be provided by the installation host may be incorporated into a single document with the host-tenant, and this approach recommended. All support agreements involving real property must also be in accordance with the requirements in DoDI 4165.70. At a minimum each host-tenant support agreement must:

- (1) Comply with the requirement for Support Service Provider support agreements
- (2) Comply with DoDI 1000.11 and DoDI 1000.15, if the agreement is with a non-federal entity.
- (3) For non-DoD tenants, include as an addendum the legal document by which the real property on the installation is made available, whether leases, easement, license, or permit.
- (4) Include a "Real Property Use" section that documents:
  - (a) A listing of all real property assets that the tenant has use of and whether that use is partial or exclusive.
  - (b) Roles and responsibilities of each DoD Component for real property actions (e.g., facility operations, sustainment, restoration, and modernization, environmental, disposal, and funding source).
  - (c) The tenant's responsibility for providing accurate real property data element values and supporting documentation required by the real property accountable officer in accordance with DoDI 4165.14 for reporting in the host's accountable property system of record.
  - (d) Identification of real property asset financial statement reporting responsibilities in accordance with DoD 7000.14-R and any supplemental guidance issued for financial statement reporting by the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Department of Defense or the Defense Financial and Accounting Service, including reporting annual deferred maintenance and repair data.
  - (e) The process and requirements for reconciling and updating data element values in any host accountable property system of record.

## SECTION 5: EXAMPLES OF AGREEMENTS

**Figure 1. Example of an MOA**

<p style="text-align:center"><b>MEMORANDUM OF AGREEMENT</b> BETWEEN THE [FIRST PARTY (AND ACRONYM)] AND THE [SECOND PARTY (AND ACRONYM)] FOR [INSERT SUBJECT] AGREEMENT NUMBER</p> <p>This is a memorandum of agreement (MOA) between the [First Party] and the [Second Party][if the Second Party is a non-governmental entity, include its address]. When referred to collectively, the [First Party] and the [Second Party] are referred to as the “Parties.”</p> <p>1. BACKGROUND: [If there is a need to discuss background, do so here. Normally, there is no need to discuss the background or provide justification for the MOA, particularly if between OSD or DoD Components. Occasionally, however, there is a desire to explain the need for the MOA; particularly where it is not self-evident from the purpose or it is with another federal agency.]</p> <p>2. AUTHORITIES: [State the legal authority upon which the reimbursable MOA is based, such as the Economy Act, or any other legal or significant authority that authorizes any such actions associated with this MOA. Discuss the authorities of the Parties here. If the other Party is another federal agency and insists on stating what it believes to be its own authority, preface that assertion with “The [Party] asserts the following authority:” The DoD has no obligation to agree with such assertions of authority by other federal agencies.]</p> <p>3. PURPOSE AND SCOPE: [State the purpose and the scope of the MOA here. Always use this paragraph.]</p> <p>4. RESPONSIBILITIES OF THE PARTIES:</p> <p>4.1. The [First Party] will—</p> <p style="padding-left: 40px;">4.1.1. [insert as many responsibilities as necessary but ensure all the specific requirements of the Party are listed]</p> <p>4.2. The [Second Party] will—</p> <p style="padding-left: 40px;">4.2.1. [insert as many responsibilities as necessary but ensure all the specific obligations of the Party are listed]</p>
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**Figure 1. Example of an MOA, Continued**

4.3. Both Parties will—

4.3.1. [insert as many responsibilities as necessary but ensure that they apply to both Parties]

5. PERSONNEL: [Explain each Party's responsibility for all costs of its personnel, including pay and benefits, support, and travel, if applicable to the agreement. Each Party is responsible for supervision and management of its personnel. For shared supervision or management, explain the process to accomplish that.]

6. GENERAL PROVISIONS:

6.1. POINTS OF CONTACT (POCs). The following POCs will be used by the Parties to communicate matters concerning this MOA. Each Party may change its POC upon reasonable notice to the other Party.

6.1.1. For the [First Party]—

6.1.1.1 Name, position, office identification, phone number and email of primary POC:

6.1.1.2. Position, office identification, phone number and email of alternate POC:

6.1.2. For the [Second Party]—

6.1.2.1. Position, office identification, phone number and email of primary POC:

6.1.2.2. Position, office identification, phone number and email of alternate POC:

6.2. CORRESPONDENCE. All correspondence to be sent and notices to be given pursuant to this MOA will be addressed, if to the [First Party], to—

6.2.1. [insert mailing address]

and, if to the [Second Party], to—

6.2.2. [insert mailing address]

or as may from time to time otherwise be directed by the Parties.

6.3. REVIEW OF AGREEMENT. If non-reimbursable, this MOA will be reviewed no less often than mid-point on or around the anniversary of its effective date in its entirety. If reimbursable, this MOA will be reviewed on or around the anniversary of its effective date annually for financial impacts; if there are substantial changes in resource requirements, the agreement will be reviewed in its entirety.

6.4. MODIFICATION OF AGREEMENT. This MOA may only be modified by the written agreement of the Parties, duly signed by their authorized representatives.



**Figure 1. Example of an MOA, Continued**

6.5. DISPUTES. Any disputes relating to this MOA will, subject to any applicable law, Executive Order, or DoD issuance, be resolved by consultation between the Parties.

6.6. TERMINATION OF AGREEMENT. This MOA may be terminated by either Party by giving at least \_\_\_ days' written notice to the other Party. The MOA may also be terminated at any time upon the mutual written consent of the Parties.

6.7. TRANSFERABILITY. This MOA is not transferable except with the written consent of the Parties.

6.8. ENTIRE AGREEMENT. It is expressly understood and agreed that this MOA embodies the entire agreement between the Parties regarding the MOA's subject matter, thereby merging and superseding all prior agreements and representations by the Parties with respect to such subject matter.

6.9. EFFECTIVE DATE. This MOA takes effect beginning on the day after the last Party signs.

6.10. EXPIRATION DATE. This MOA expires on \_\_\_\_\_. [insert a date]

6.11. CANCELLATION OR MODIFICATION OF PREVIOUS AGREEMENT. This MOA modifies or cancels and supersedes the previously signed agreement between the same Parties with the subject \_\_\_\_\_, Agreement # \_\_\_\_\_ and effective date of \_\_\_\_\_. [Use this paragraph only when needed to cancel or modify a previous agreement]

6.12. NO THIRD PARTY BENEFICIARIES. Nothing in this MOA, express or implied, is intended to give to, or will be construed to confer upon, any person or entity not a party any remedy or claim under or by reason of this MOA and this MOA will be for the sole and exclusive benefit of the Parties.

6.13. SEVERABILITY. If any term, provision, or condition of this MOA is held to be invalid, void, or unenforceable by a governmental authority and such holding is not or cannot be appealed further, then such invalid, void, or unenforceable term, provision, or condition shall be deemed severed from this MOA and all remaining terms, provisions, and conditions of this MOA shall continue in full force and effect. The Parties shall endeavor in good faith to replace such invalid, void, or unenforceable term, provision, or condition with valid and enforceable terms, provisions, or conditions which achieve the purpose intended by the Parties to the greatest extent permitted by law.

6.14. OTHER FEDERAL AGENCIES. This MOA does not bind any federal agency, other than the Parties, nor waive required compliance with any law or regulation.

[If the MOA provides for the reimbursement for support by one Party for the other Party, include Section 7]

**Figure 1. Example of an MOA, Continued**

7. FINANCIAL DETAILS [include Attachment A in all reimbursable MOAs; if the MOA is not reimbursable add, “This MOA does not provide for reimbursement between the Parties]:

7.1. AVAILABILITY OF FUNDS. This MOA does not document the obligation of funds between the Parties. The obligation of funds by the Parties, resulting from this MOA, is subject to the availability of funds pursuant to the DoD Financial Management Regulation. No provision in this MOA will be interpreted to require obligation or payment of funds in violation of the Anti-Deficiency Act, Section 1341 of Title 31, United States Code.

7.2. BILLING. The [First Party] will bill the [Second Party] on a monthly basis in accordance with the procedures of the Billing Party. A record of the transaction will be sent to the [Second Party] within 30 calendar days after the month in which the transaction occurred.

7.3. PAYMENT OF BILLS. The [Second Party] paying office will forward payments, along with a copy of billed invoices, to the [First Party] within 30 calendar days of the date of invoice. Bills rendered will not be subject to audit in advance of payment.

7.4. FINANCIAL SPECIFICS. See Attachment A for all other details and information on the reimbursable support identified in this MOA. [This section must also include any allowance or advance payments to be made.]

7.5. ECONOMY ACT DETERMINATION AND FINDINGS (D&F). If the MOA is being entered into in accordance with Section 1535 of Title 31, United States Code (the Economy Act), both Parties agree that the requirements listed in Paragraph (a) of the Economy Act have been met. [Add the following sentence if the provider is an OSD or DoD Component] The provider has determined that the capabilities exist to render the requested support without jeopardizing its assigned missions. [Add the following sentence only if a separate, written Economy Act D&F is required]. Any required Economy Act D&F has been completed.

**Figure 1. Example of an MOA, Continued**

8. LIST OF ATTACHMENTS:	
AGREED: [Approval authority signatures will never be alone on a blank page]	
For the [First Party]—	For the [Second Party]—
_____	_____
Signature	Signature
_____	_____
Name and Title of Signatory	Name and Title of Signatory
_____	_____
(Date)	(Date)
Mid-Point Review Due Date: _____ [Enter date mid-point review due]	
Mid-Point Review completed by: _____	
Signature and Name of Reviewer	

**Figure 1. Example of an MOA, Continued**

<p>ATTACHMENT A to [use same subject and agreement number from the original MOA title section] Financial details for a reimbursable MOA</p> <p>1. Reimbursable Support:</p> <p>2. Estimated Amount of Funds to Be Reimbursed: \$____, Appropriation: FY____</p> <p>3. Cost Center Number: (if required) Provider_____, Receiver_____.</p> <p>4. Financial Points of Contact: Provider:  Receiver:</p> <p>5. [Add any other financial information that is required by the DoD 7000.14-R or any other reference, or is desired to be included in the MOA but is not included in the format of the MOA elsewhere]</p>
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**Figure 2. Example of an MOU**

**MEMORANDUM OF UNDERSTANDING**  
BETWEEN  
THE [FIRST PARTY (AND ACRONYM)]  
AND  
THE [SECOND PARTY (AND ACRONYM)]  
FOR  
[INSERT SUBJECT]  
MOU NUMBER

This is a memorandum of understanding (MOU) between the [First Party] and the [Second Party] [if the Second Party is a non-governmental entity, include its address]. When referred to collectively, the [First Party] and the [Second Party] are referred to as the “Parties.”

1. BACKGROUND: [OPTIONAL, Discuss background here.]
2. AUTHORITIES: [OPTIONAL, List any applicable authorities.]
3. PURPOSE: [State the purpose of the MOU here. Always use this paragraph.]
4. UNDERSTANDINGS OF THE PARTIES:
  - 4.1. The [First Party]—
    - 4.1.1. [insert as many intentions as desirable]
  - 4.2. The [Second Party]—
    - 4.2.1. [insert as many intentions as desirable]
5. PERSONNEL: Each Party is responsible for all costs of its personnel, including pay and benefits, support, and travel. Each Party is responsible for supervision and management of its personnel.
6. GENERAL PROVISIONS:
  - 6.1. POINTS OF CONTACT (POCs). The following POCs will be used by the Parties to communicate matters concerning this MOU. Each Party may change its POC upon reasonable notice to the other Party.
    - 6.1.1. For the [First Party]—
      - 6.1.1.1 Name, position, office identification, phone number and email of primary POC:
      - 6.1.1.2. Position, office identification, phone number and email of alternate POC:

**Figure 2. Example of an MOU, Continued**

<p>6.1.2. For the [Second Party]—</p> <p>6.1.2.1 Position, office identification, phone number and email of primary POC:</p> <p>6.1.2.2. Position, office identification, phone number and email of alternate POC:</p> <p>6.2. CORRESPONDENCE. All correspondence to be sent and notices to be given pursuant to this MOU will be addressed, if to the [First Party], to—</p> <p>6.2.1. [insert mailing address and e-mail address]</p> <p>and, if to the [Second Party], to—</p> <p>6.2.2. [insert mailing address and e-mail address]</p> <p>6.3. FUNDS AND MANPOWER. This MOU neither documents nor provides for the exchange of funds or manpower between the Parties, nor does it make any commitment of funds or resources. No provision in this MOU will be interpreted to require obligation or payment of funds.</p> <p>6.4. MODIFICATION OF MOU. This MOU may only be modified by the written agreement of the Parties, duly signed by their authorized representatives. This MOU will be reviewed no less often than at the mid-point of its term and around the anniversary of its effective date in its entirety.</p> <p>6.5. DISPUTES. Any disputes relating to this MOU will, subject to any applicable law, Executive order, or DoD issuances, be resolved by consultation between the Parties</p> <p>6.6. TERMINATION OF UNDERSTANDING. This MOU may be terminated in writing at will by either Party.</p> <p>6.7. TRANSFERABILITY. This MOU is not transferable except with the written consent of the Parties.</p> <p>6.8. ENTIRE UNDERSTANDING. It is expressly understood and agreed that this MOU embodies the entire understanding between the Parties regarding the MOU’s subject matter, thereby superseding all prior understandings of the Parties with respect to such subject matter.</p> <p>6.9. EFFECTIVE DATE. This MOU takes effect beginning on the day after the last Party signs.</p>
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**Figure 2. Example of an MOU, Continued**

6.10. EXPIRATION DATE. This MOU expires on \_\_\_\_\_.

6.11. CANCELLATION OF PREVIOUS MOU. This MOU cancels and supersedes the previously signed MOU between the same Parties with the subject \_\_\_\_\_, Serial # \_\_\_\_\_ and effective date of \_\_\_\_\_. [use only when needed to cancel a previous MOU]

6.12. NO THIRD PARTY BENEFICIARIES. Nothing in this MOU, express or implied, is intended to give to, or will be construed to confer upon, any person not a party any remedy or claim under or by reason of this MOU and this MOU will be for the sole and exclusive benefit of the Parties.

7. LIST OF ATTACHMENTS:

APPROVED: [APPROVAL AUTHORITY SIGNATURES WILL NEVER BE ALONE ON A BLANK PAGE]

FOR THE [First Party]—	FOR THE [Second Party]—
_____	_____
Signature	Signature
_____	_____
Name and Title of Signatory	Name and Title of Signatory
_____	_____
(Date)	(Date)

Mid-Point Review Due Date: \_\_\_\_\_ [Enter date mid-point review due]

Mid-Point Review completed by: \_\_\_\_\_  
Signature and Name of Reviewer

## GLOSSARY

### G.1. ACRONYMS.

<b>ACRONYM</b>	<b>MEANING</b>
D&F	determination and findings
DoDD	DoD directive
DoDI	DoD instruction
DWCF	defense working capital fund
FS	fiscal service
G-Invoicing	government invoicing
GT&C	general terms and conditions
MOA	memorandum of agreement
MOU	memorandum of understanding
POC	point of contact
U.S.C.	United States Code
USD(A&S)	Under Secretary of Defense for Acquisition and Sustainment

### G.2. DEFINITIONS.

Unless otherwise noted, these terms and their definitions are for the purpose of this issuance.

<b>TERM</b>	<b>DEFINITION</b>
<b>D&amp;F</b>	A special form of written approval by an authorized official that is required by statute or regulation as a prerequisite to taking certain contract actions. The “determination” is a conclusion or decision supported by the “findings.” The findings are statements of fact or rationale essential to support the determination and must cover each requirement of the statute or regulation.
<b>direct costs</b>	Costs that can be linked directly to the specific support provided.
<b>DoD Executive Agent</b>	A DoD Component head to whom the Secretary of Defense has, in accordance with DoDD 5101.01, assigned specific responsibilities and functions, and are to provide defined levels of support for operational missions or administrative or other designated activities that involve two or more of the DoD Components.



<b>TERM</b>	<b>DEFINITION</b>
<b>facility</b>	A building, structure, or linear structure whose footprint extends to an imaginary line surrounding a facility at a distance of 5 feet from the foundation that, barring specific direction to the contrary such as a utility privatization agreement, denotes what is included in the basic record for the facility (e.g., landscaping, sidewalks, utility connections). This imaginary line is commonly referred to as the “5-foot line.” A facility will have an RPUID received from the DAIS and is entered into a Service RPI system as a unique real property record.
<b>federal agency</b>	A department, agency, or instrumentality of the Federal Government.
<b>FS Form 7600A</b>	A form issued by the Bureau of Fiscal Service of the U.S. Treasury Department for use by federal agencies engaging in reimbursable agreements. The FS Form 7600A documents the general terms and conditions for an agreement. The G-Invoicing computer data fields are an electronic version of the form.
<b>G-Invoicing</b>	A fiscal service application designed to improve the quality and reliability of intragovernmental transactions buy or sell data in support of increased transparency and enhanced government-wide financial management. When fully implemented, G-Invoicing will manage the receipt and acceptance of GT&C agreements, orders, and performance. It also will initiate fund settlement for transactions based on performance.
<b>host</b>	The support provider that exercises administrative jurisdiction over the real property where the support receiver is a tenant at the time the requested support is provided. It is also known as the “Servicing Agency” on FS Form 7600A and the GT&C portion of G-Invoicing.
<b>host-tenant support agreement</b>	An agreement that involves both the provision or receipt of support and the use of real property.
<b>indirect costs</b>	Costs that are not directly accountable to a cost object. Indirect costs may be either fixed or variable.
<b>provider</b>	The party (also known as the “Servicing Agency” on FS Form 7600A and the GT&C portion of G-Invoicing) that provides support to the receiver. It is also known as the “host” in a host-tenant agreement or support service provider in a support service agreement.
<b>real property</b>	Lands and improvements to land (e.g., buildings, structures, and linear structures (see facility)).

<b>TERM</b>	<b>DEFINITION</b>
<b>receiver</b>	The party requesting support from the provider. It is also known as the “requesting agency” on FS Form 7600A and the GT&C portion of G-Invoicing or the “tenant” in a host-tenant support agreement.
<b>support</b>	Supplies or services provided by a provider to a receiver.
<b>support agreement</b>	A negotiated arrangement between parties to provide or receive - support. With the exception of Federal Acquisition Regulation Subparts 17.5 and 17.7, Federal Acquisition Regulation-based contracts, all federal assistance awards (e.g., grants and cooperative agreements in accordance with Chapter XI of Title 2, Code of Federal Regulations), real property transactions, and Other Transaction Agreements authorized and executed in accordance with Sections 2371, 2371b, and 2373 of Title 10, U.S.C., are not support agreements.
<b>support agreement manager</b>	The individual in an organization designated to administer and promote the support agreement program and serve as the POC for support agreement matters.
<b>support service provider support agreement</b>	An agreement to provide or receive support that does not involve the use of real property.
<b>tenant</b>	A receiver that occupies real property where requested support is provided. For host-tenant agreements, the tenant is the “requesting agency” on FS Form 7600A.
<b>unique agreement identification number</b>	A number that identifies the agreement. It is automatically populated in G-Invoicing or determined by the servicing party for agreements not recorded in G-Invoicing. The unique agreement identification number is used to track each agreement from the beginning through completion or termination.

## REFERENCES

- Code of Federal Regulations, Title 2, Chapter XI
- Code of Federal Regulations, Title 32, Section 2002.4
- Department of the Treasury, Volume 1, “Treasury Financial Manual (TFM), Part 2, Chapter 4700, Appendix 6,” current edition
- DoD 7000.14-R, “Department of Defense Financial Management Regulations (DoD FMR),” date varies by volume
- DoD Directive 5100.03, “Support of the Headquarters of Combatant and Subordinate Commands,” February 9, 2011, as amended
- DoD Directive 5101.01, “DoD Executive Agent,” September 3, 2002, as amended
- DoD Directive 5135.02, “Under Secretary of Defense for Acquisition and Sustainment (USD(A&S)),” July 15, 2020
- DoD Instruction 1000.11, “Financial Institutions on DoD Installations,” January 16, 2009, as amended
- DoD Instruction 1000.15, “Procedures and Support for Non-Federal Entities Authorized to Operate on DoD Installations,” October 24, 2008
- DoD Instruction 1015.15, “Establishment, Management, and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources,” October 31, 2007, as amended
- DoD Instruction 4165.14, “Real Property Inventory (RPI) and Forecasting,” January 17, 2014, as amended
- DoD Instruction 4165.70, “Real Property Management,” April 6, 2005, as amended
- DoD Instruction 4710.02, “DoD Interactions with Federally Recognized Tribes,” September 24, 2018
- DoD Instruction 5010.40, “Managers’ Internal Control Program Procedures,” May 30, 2013
- DoD Instruction 5015.02, “DoD Records Management Program,” February 24, 2015, as amended
- DoD Instruction 5400.11, “DoD Privacy and Civil Liberties Programs,” January 29, 2019
- United States Code, Title 5
- United States Code, Title 10, Sections 2371, 2371b, 2373, and 2679
- United States Code, Title 15, Section 7001
- United States Code, Title 31
- United States Code, Title 36