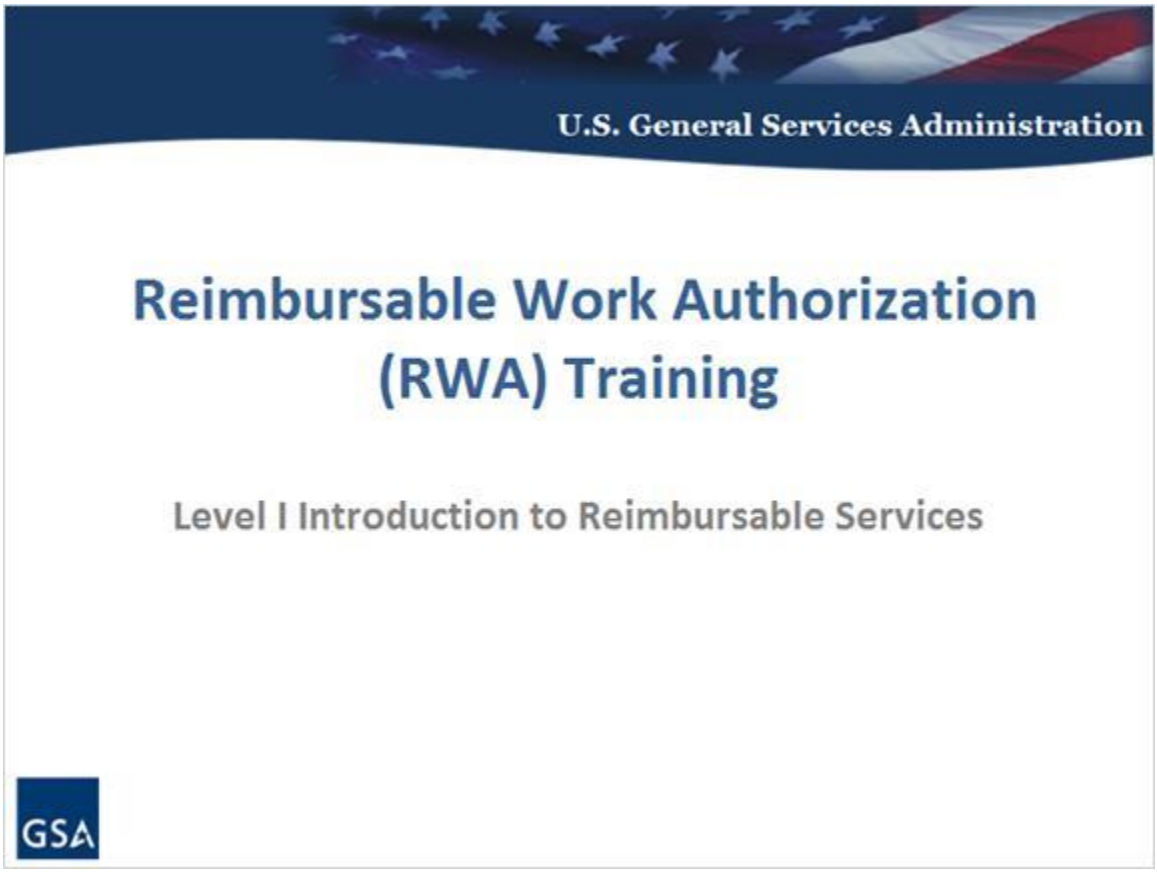
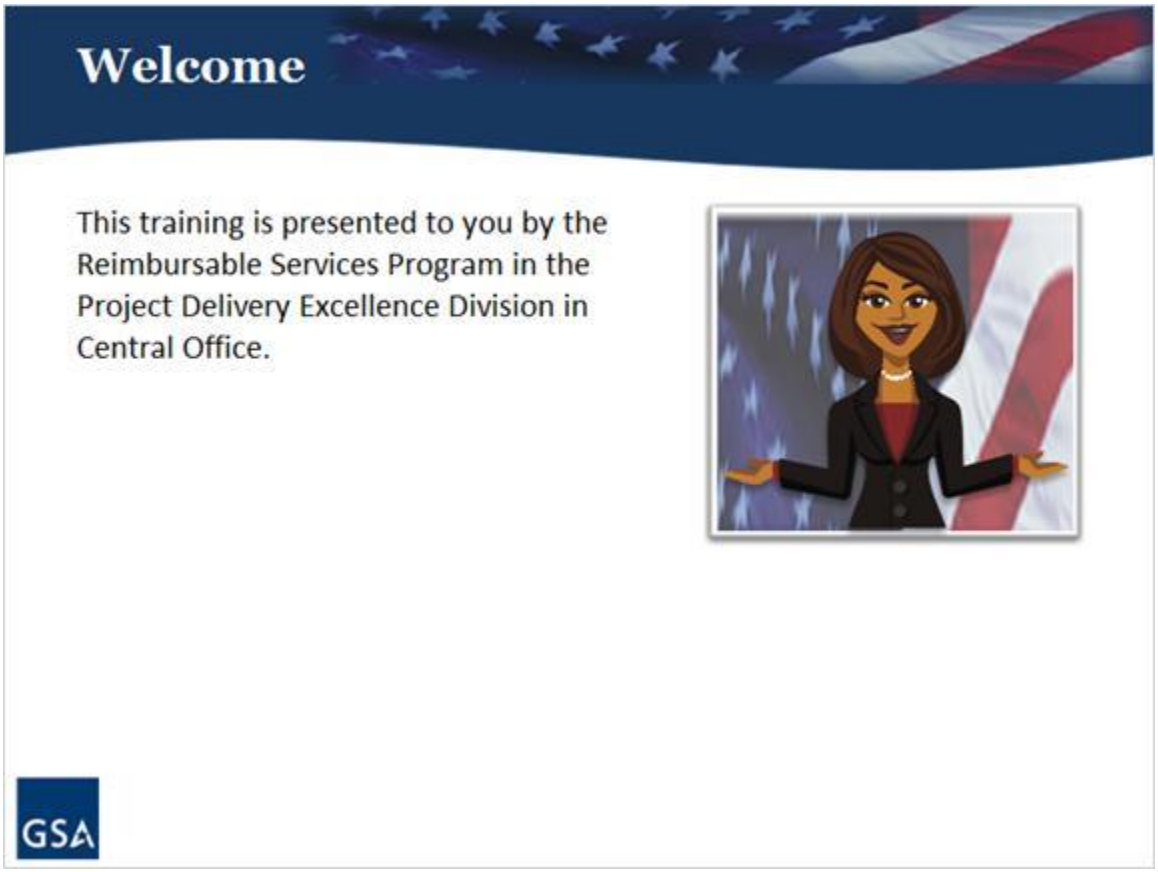
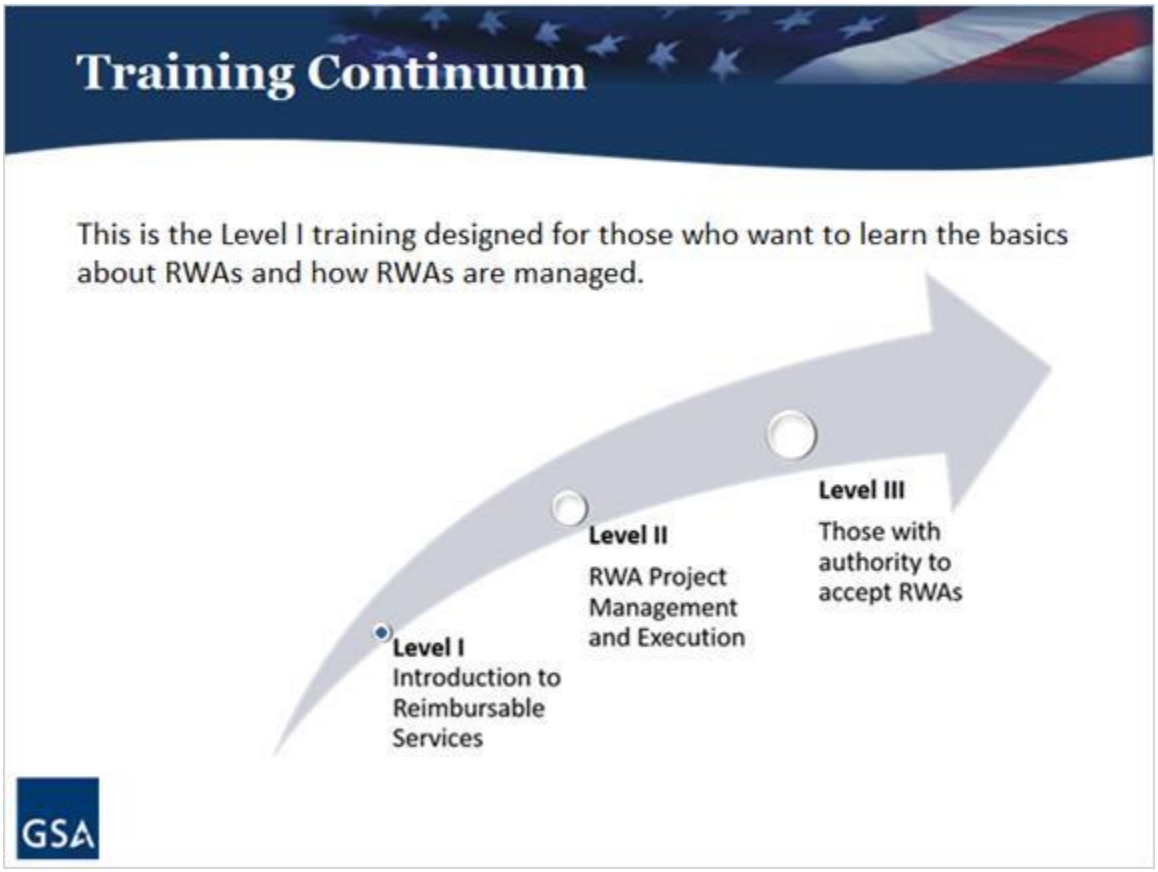
1.1 Welcome to RWA Training



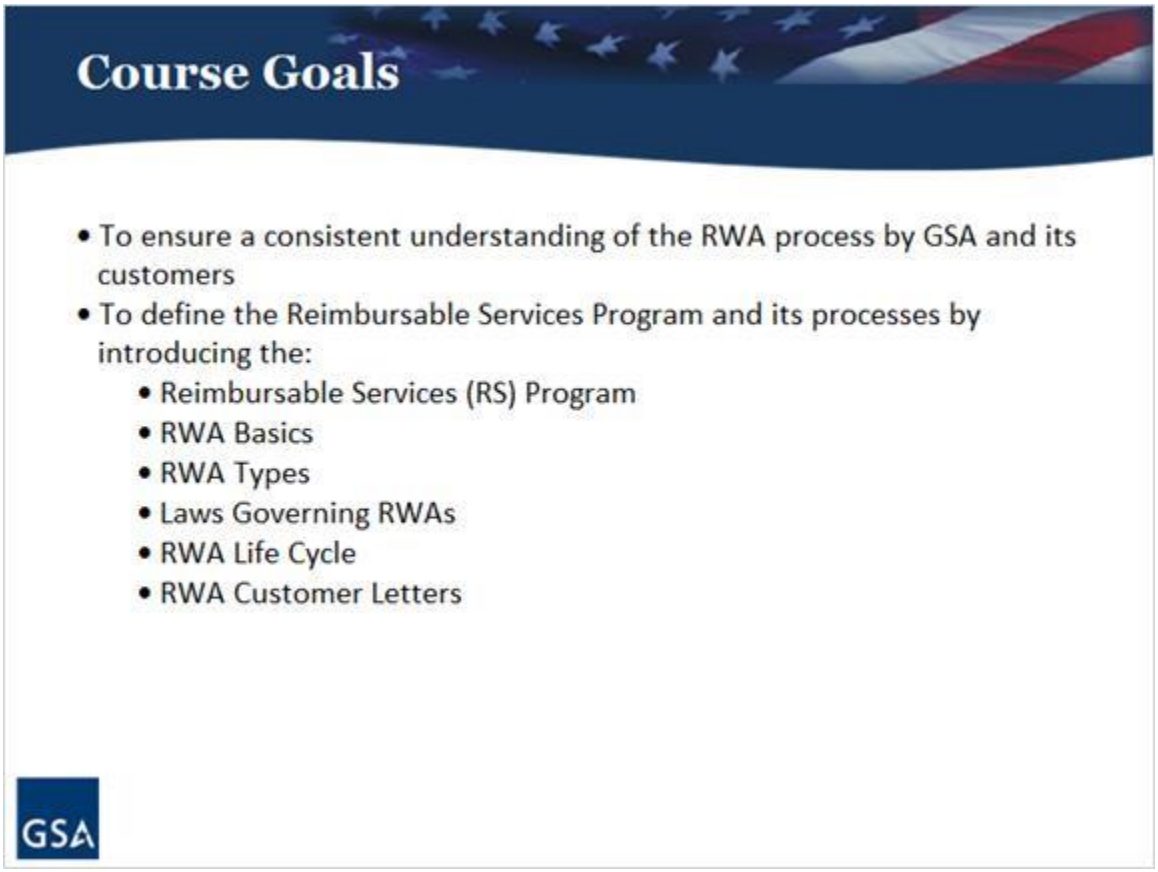
1.2 Welcome


Welcome
This training is presented to you by the Reimbursable Services Program in the Project Delivery Excellence Division in Central Office.
GSA

1.3 Training Continuum



1.4 Course Goals



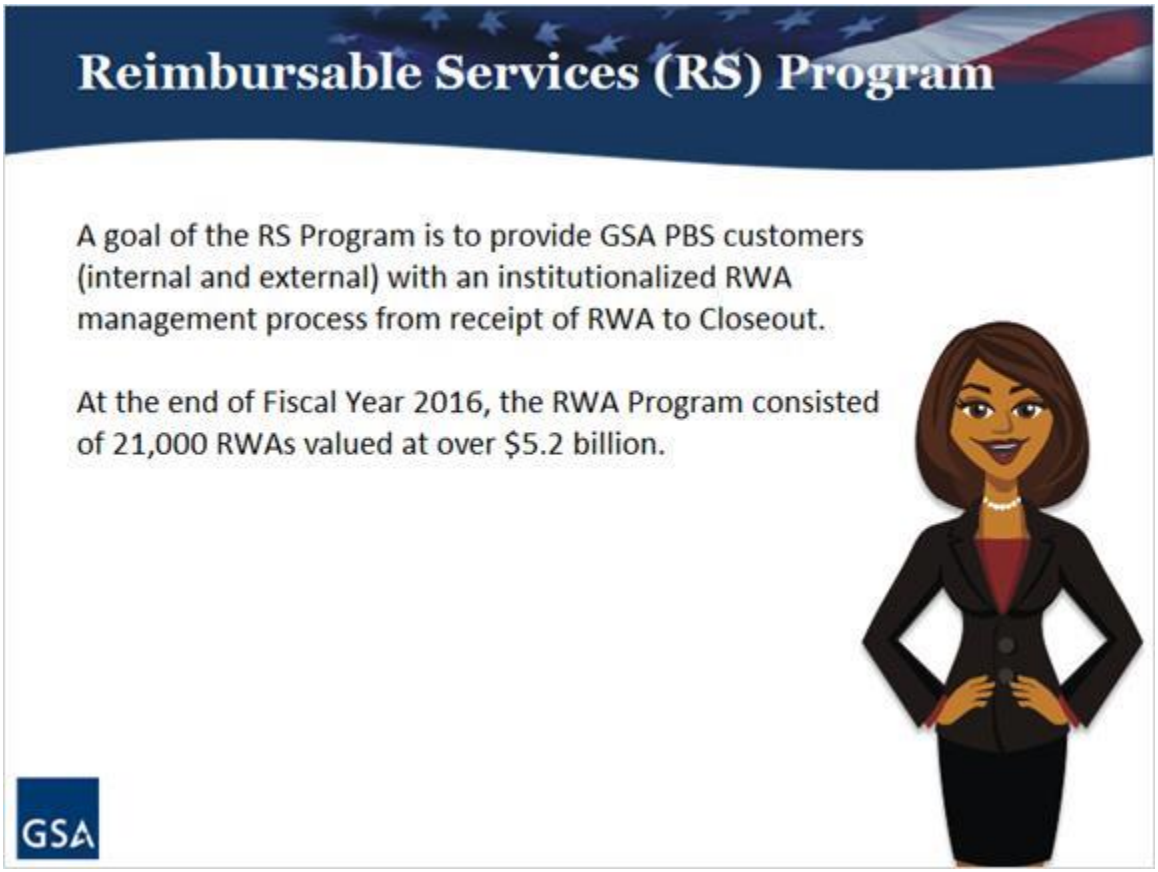
1.5 Participant Resources

1.6 Course Agenda

2. Lesson 1

2.1 RWA Basics

2.2 Reimbursable Services (RS) Program



2.3 What is an RWA?

What is an RWA?

- An RWA is an agreement between GSA and a customer whereby GSA agrees to provide goods and services and the customer agrees to reimburse PBS for the cost of these goods and services, indirect costs, and fees.
- RWAs capture and bill the costs of altering, renovating, repairing, or providing services, in GSA-managed space, over and above the basic operations financed through rent.
- The RWA identifies the specific needs of the customer and establishes a financial agreement.
- The RWA provides written documentation of a formal agreement (GSA Form 2957).

GSA

2.4 When to Use an RWA?

When to Use an RWA?

For Recurring Services

- When above-standard service costs ***cannot*** be readily identified or separated from standard operating costs.
  - Overtime Utilities (OU) where service is not separately metered or billed, or both.

- Limit of one fiscal year
  - Coming Soon: Limit of 12 consecutive months from acceptance, with the ability to cross fiscal years.

GSA

2.5 When to Use an RWA? (cont.)

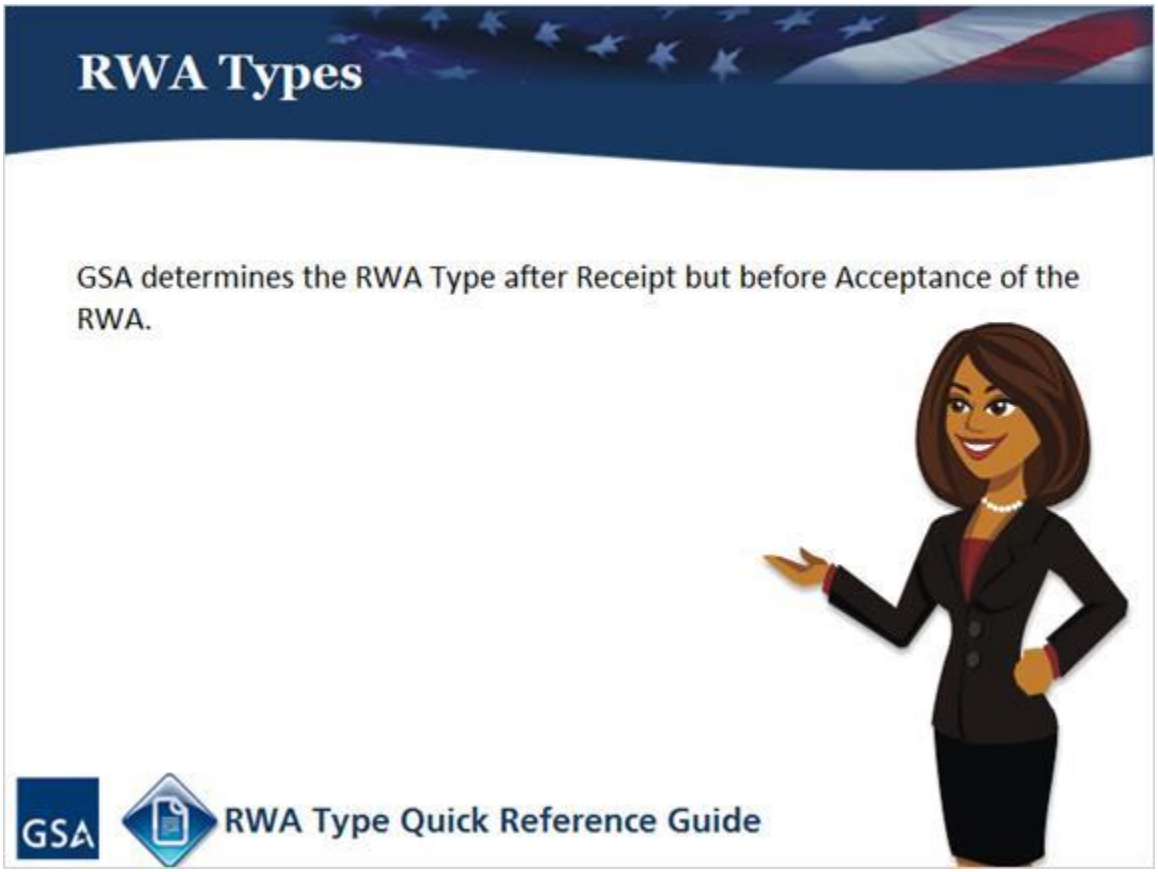
When to Use an RWA? (cont.)

For Nonrecurring Services

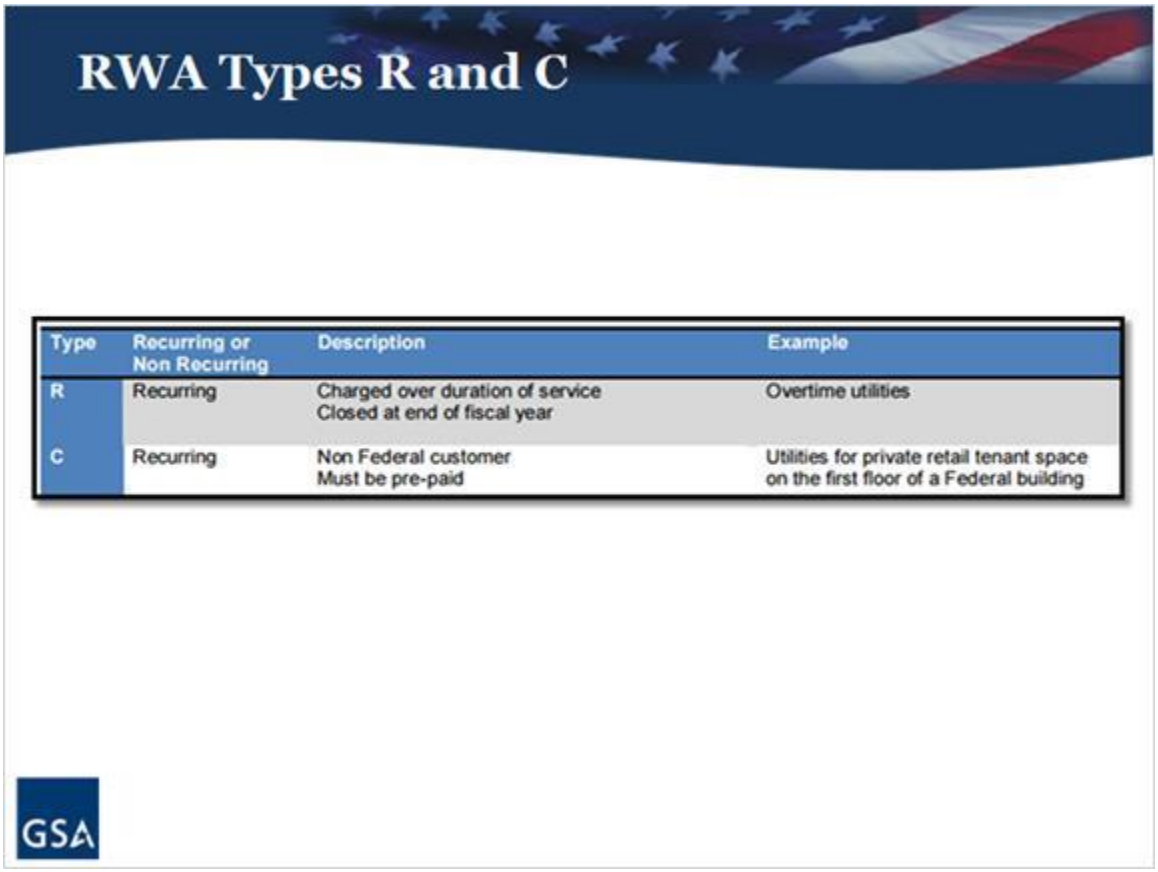
- When above-standard service costs can be specifically identified or separated from standard operating costs.
  - Alterations
  - Consulting or Estimating
- Agency appropriations dictate fiscal year limitations and identify whether or not funds are legally available for the purpose specified.
- Overtime Utilities (OU) where the service is separately metered or billed.

GSA

2.6 RWA Types


RWA Types
GSA determines the RWA Type after Receipt but before Acceptance of the RWA.
GSA
RWA Type Quick Reference Guide

2.7 RWA Types R and C



Type	Recurring or Non Recurring	Description	Example
R	Recurring	Charged over duration of service Closed at end of fiscal year	Overtime utilities
C	Recurring	Non Federal customer Must be pre-paid	Utilities for private retail tenant space on the first floor of a Federal building

2.8 RWA Types A and B

RWA Types A and B

Type	Recurring or Non Recurring	Description	Example
A	Non recurring	Part of split-funded project One time need Non-prospectus repair and alteration when associated with a Federally owned property	Construction and/or design services
B	Non recurring	One time need Associated with any prospectus project (leased or owned) regardless of amount	Tenant-funded work associated with a prospectus project

GSA

2.9 RWA Types F and N

RWA Types F and N

Type	Recurring or Non Recurring	Description	Example
F	Non recurring	Small, miscellaneous items Good for maximum of 1 fiscal year Purchase limits apply ($25,000) Maximum authorized amount ($250,000)	Changing door knobs or key locks
N	Non recurring	Standalone project One time need Non-prospectus repair and alteration Typically used in GSA field office/location	Space changes

Multiple buildings may be used on F-type and N-type RWAs having the same scope of work.

GSA

2.10 RWA Type D

RWA Type D

Type	Recurring or Non Recurring	Description	Example
D	Non recurring	Non Federal customer Must be pre-paid	Filming conducted in front of a building or space used for a special event

GSA

Contact RWA Managers regarding RWA Types

RWA Managers

2.11 Federal Agencies Must Follow Appropriations Laws

Federal Agencies Must Follow Appropriations Laws

Federal Agencies must follow these laws:

31 U.S.C. §1301(a): **Use of Funds**

- Funds that have been appropriated to an agency for a specific purpose must not be used for any other purpose, except where specifically provided by law.

31 U.S.C. §1501: **Purpose of Appropriation**

- Agencies have authority to spend funding for certain purposes and must have documentary evidence to support a valid obligation during the period of availability; and a clear description of work at a certain level of specificity.

GSA

2.12 Federal Agencies Must Follow Appropriations Laws (cont.)

Federal Agencies Must Follow Appropriations Laws (cont.)

31 U.S.C. §1502: ***Bona Fide* Need**

- Funds are available only for expenses properly incurred during period of availability.
- Every RWA is assessed for a *bona fide* need when received. A customer may only obligate funds for a need arising in the current fiscal year.

31 U.S.C. §1341: **Anti-deficiency Act**

- Officials may not authorize expenditures exceeding amount available in a fund for the obligation.

31 U.S.C. §1552(a): **Period of Availability**

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

GSA

2.13 Annual, Multiple Year, and No-year Appropriations

Annual, Multiple Year, and No-year Appropriations

Annual Appropriations:

- Available for obligation by the Client Agency during one specific fiscal year.

Multiple Year Appropriations:

- Available for obligation by the Client Agency for a definite period in excess of one fiscal year.

No-year Appropriations:

- Available for obligation by the Client Agency without fiscal year limitation. The standard language used to make a no-year appropriation is "to remain available until expended."

An RWA may only be amended for new scope in the fiscal year in which the RWA was accepted by GSA, regardless of fund type. Otherwise, a new RWA will be required.

GSA

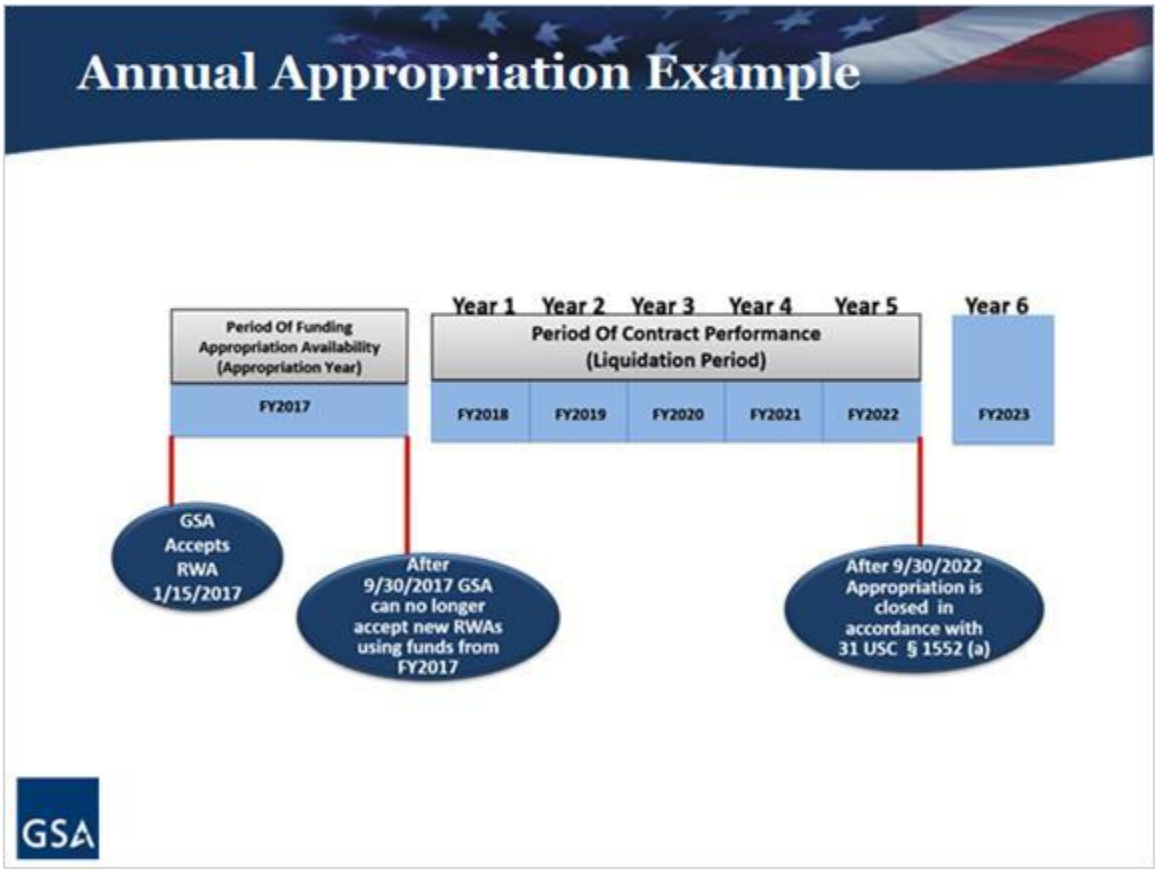
2.14 Reasonable Time

Reasonable Time

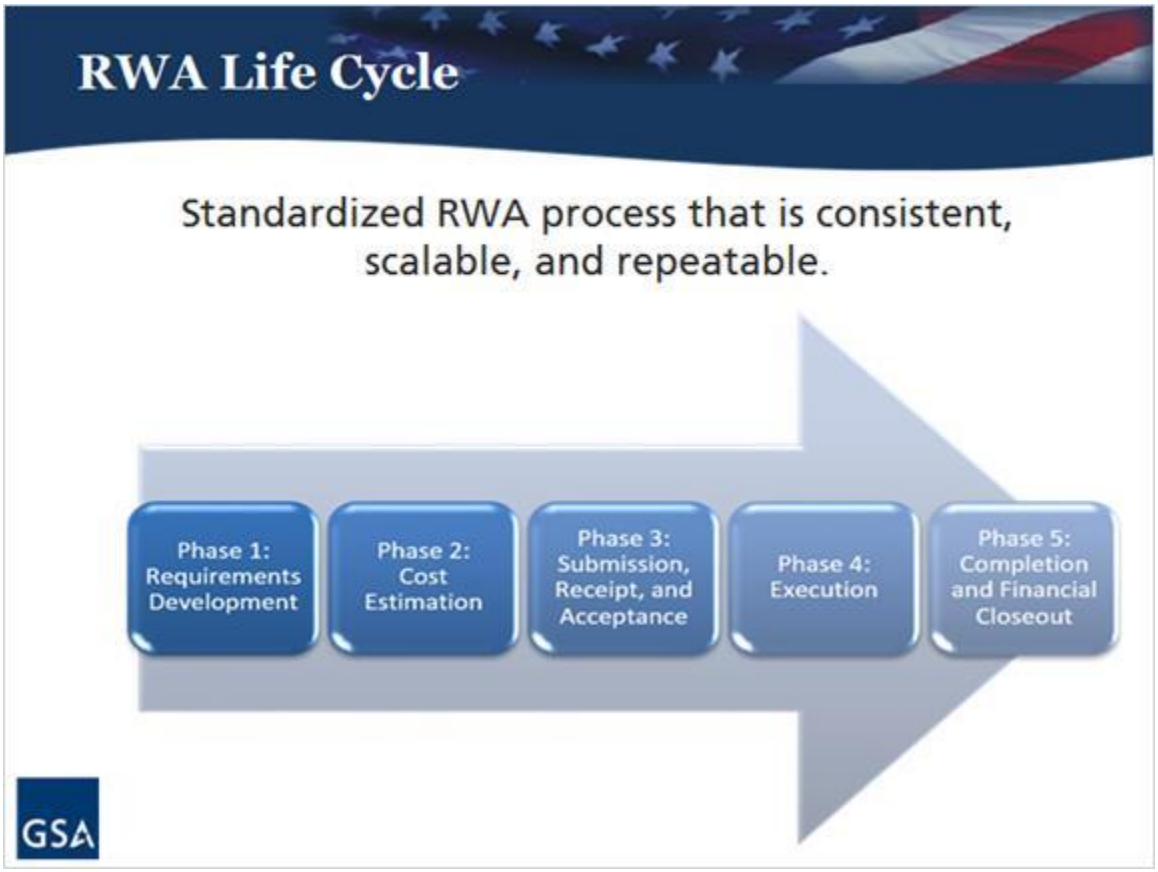
- GSA must re-obligate customer agency funds within 90 days after Acceptance, unless a schedule is in place at the time of RWA Acceptance that details when the obligation will take place.
- Appropriated funds remain available to liquidate obligations properly chargeable to that account for five fiscal years after the period of availability expires.
- Except for funds that come with customer-specific fiscal policy restrictions, such as those from the Department of Defense subjected to the Economy Act. Those funds must also be obligated by GSA within the period of obligational authority.

GSA

2.15 Annual Appropriation Example



2.16 RWA Life Cycle



2.17 Knowledge Check Questions

2.18 Knowledge Check #1 of 11

Knowledge Check #1 of 11

Complete the following sentence. Check all that apply.
An RWA ____.

- [x] A. Is an agreement between GSA and a customer whereby GSA agrees to provide goods and services and the client agency agrees to reimburse PBS for the cost of these goods and services, indirect costs, and fees.
- [x] B. Captures and bills the costs of altering, renovating, repairing, or providing services, in GSA-managed space, over and above the basic operations financed through rent.
- [x] C. Identifies the specific needs of the customer and establishes financial agreement.
- [x] D. Provides written documentation of a formal agreement (GSA Form 2957).

GSA

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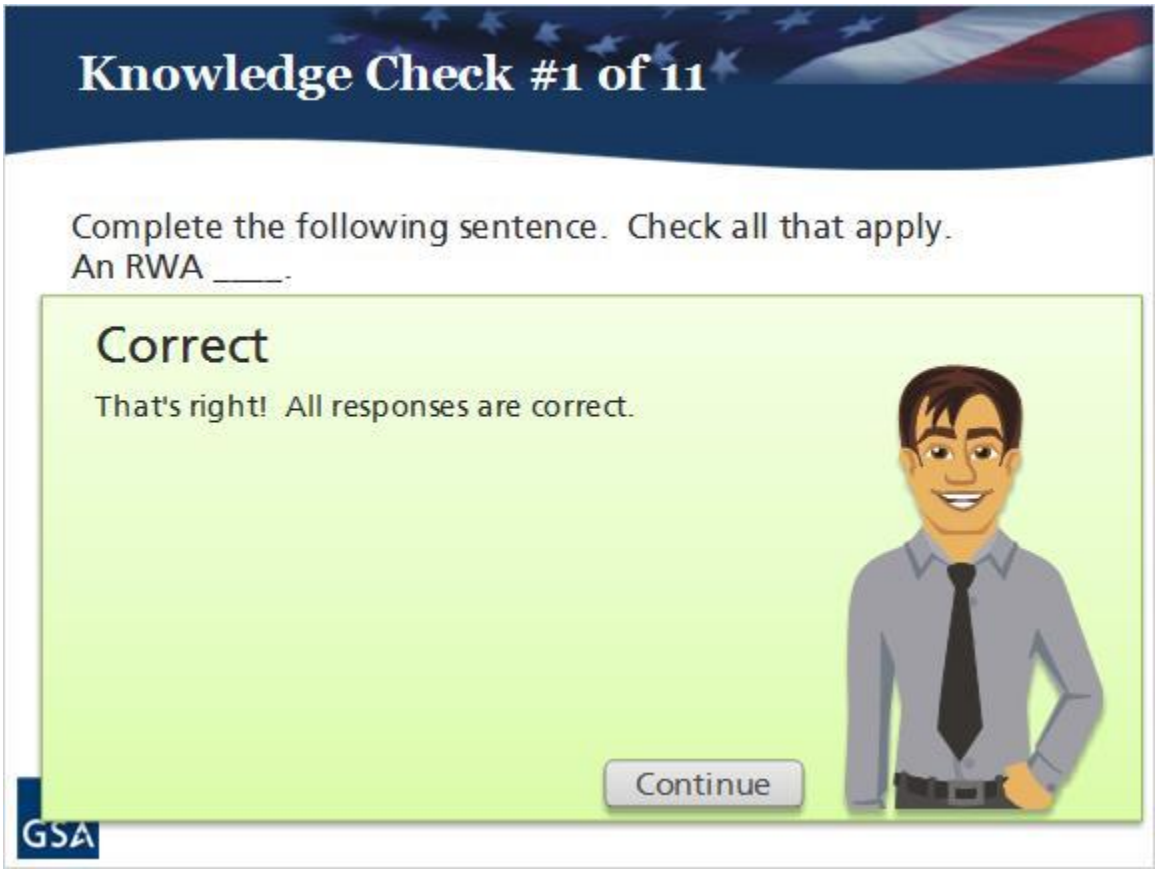

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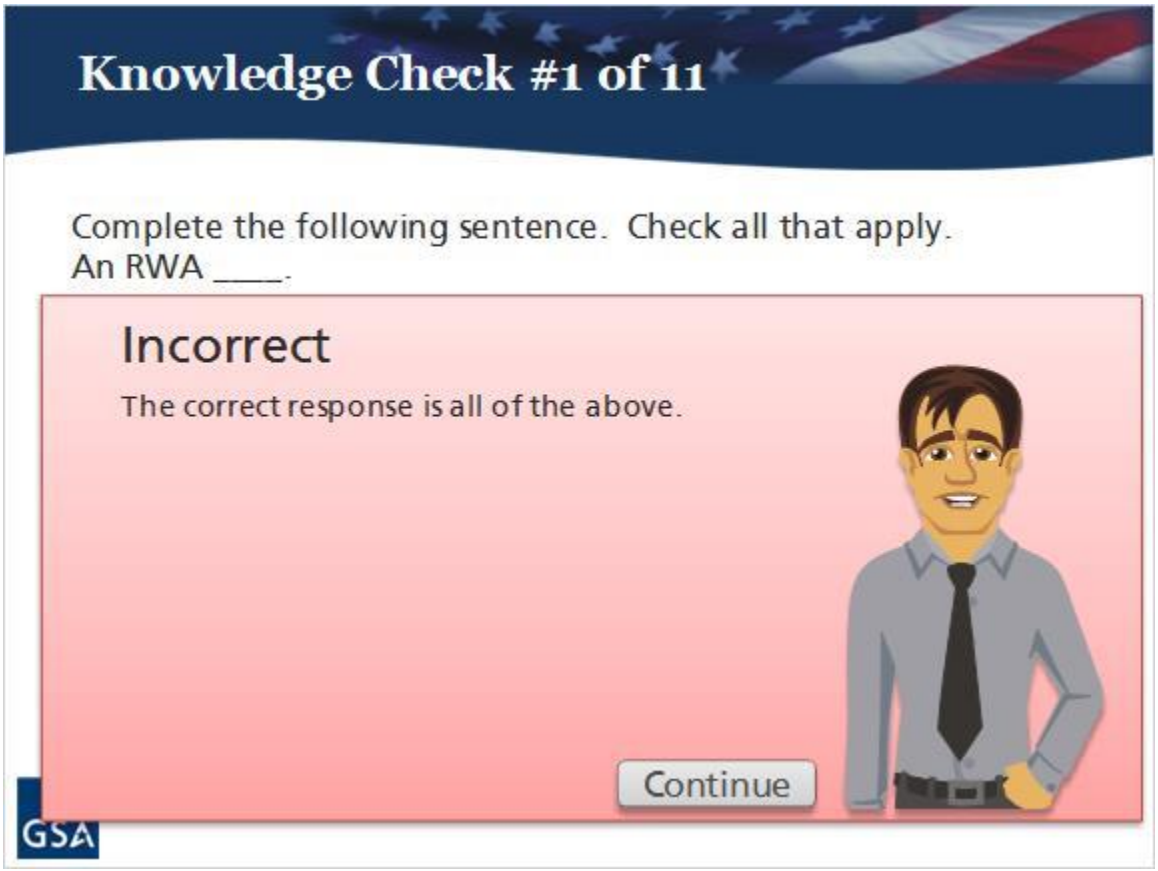
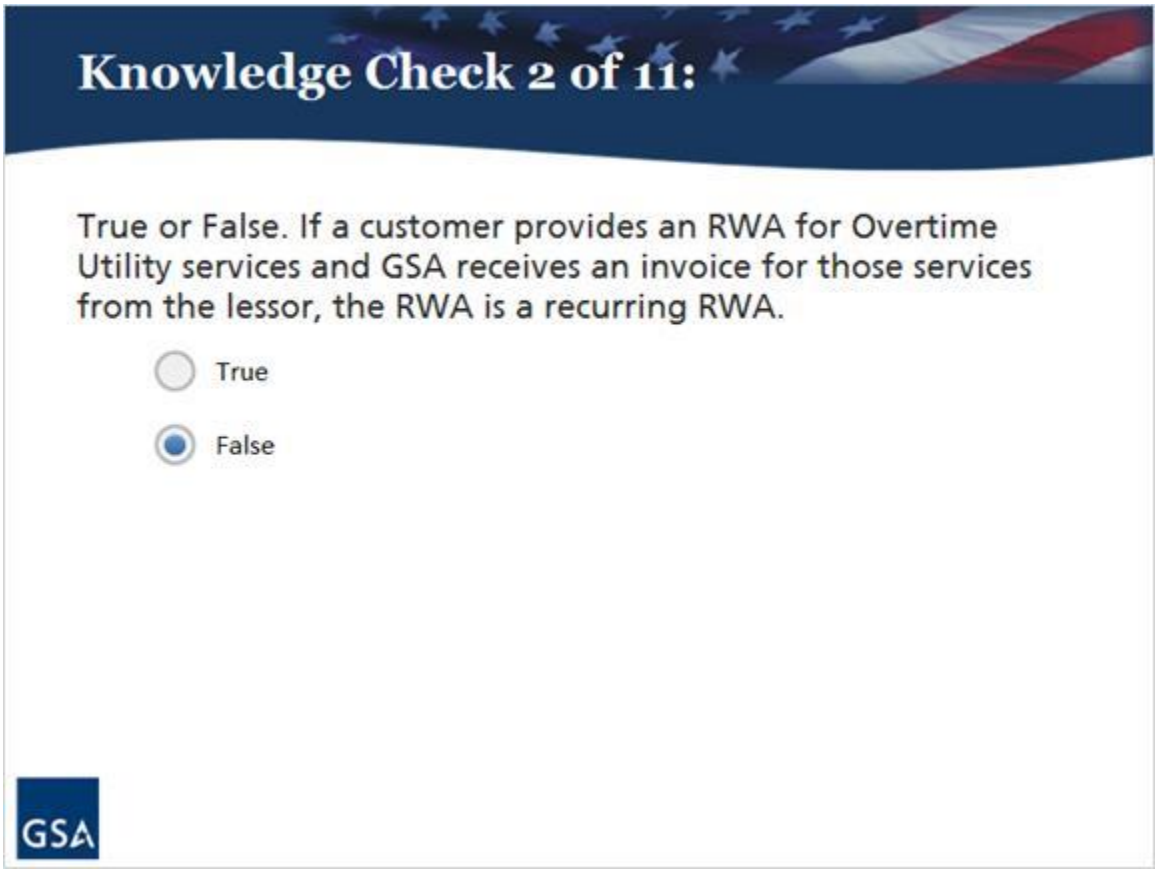


2.19 Knowledge Check 2 of 11:



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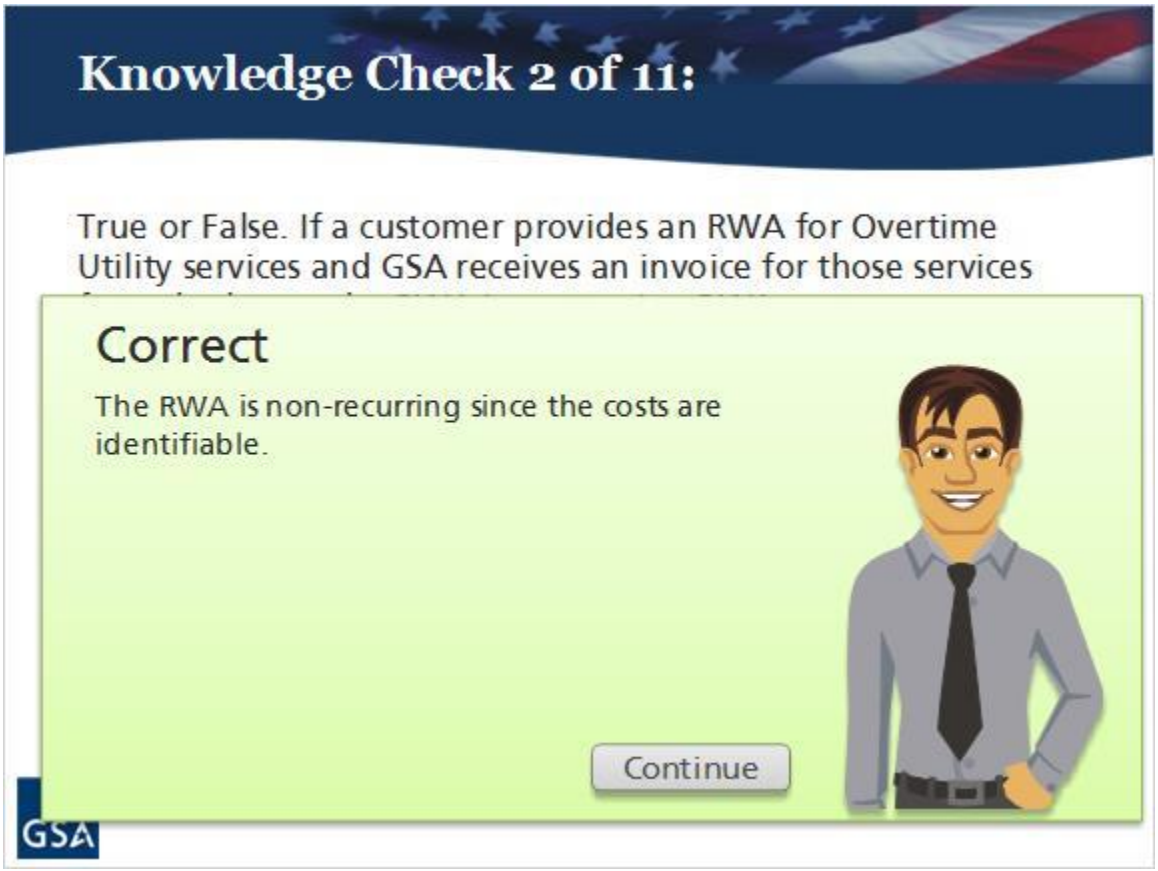

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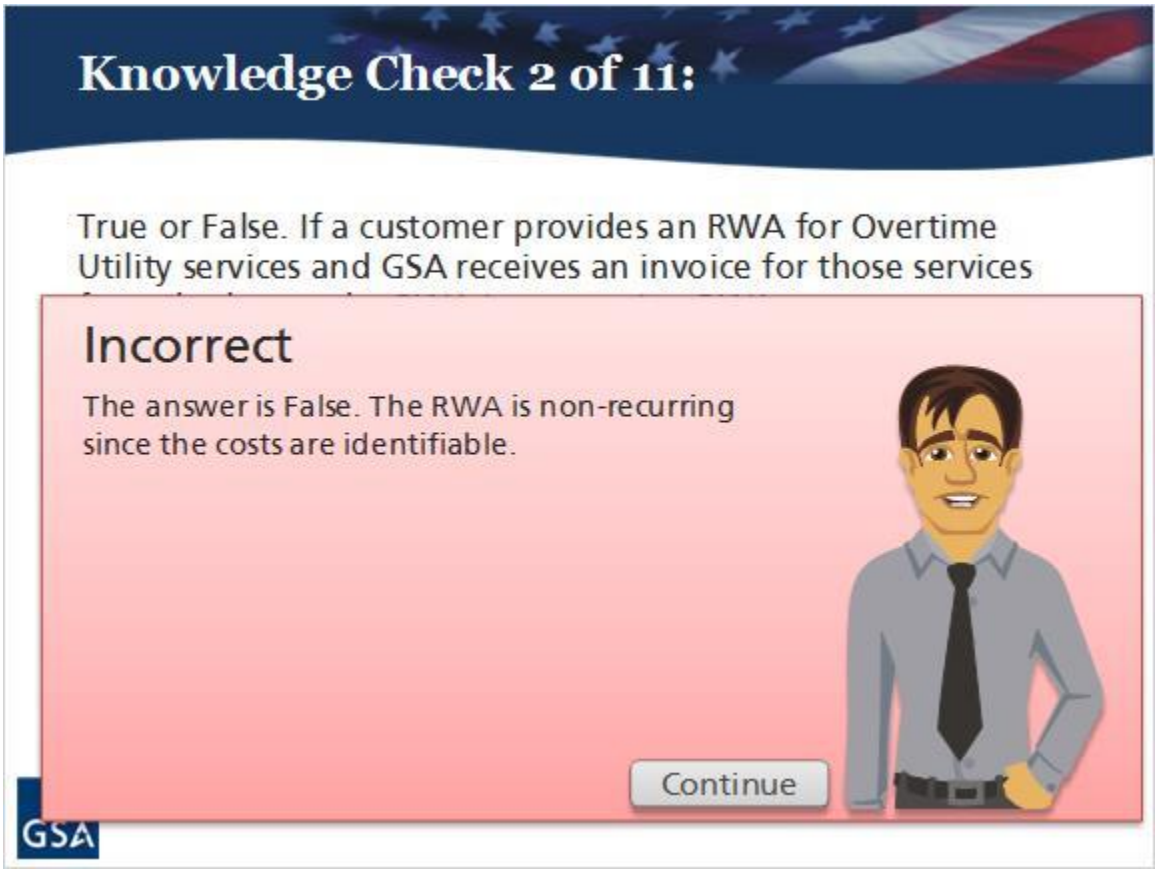


3. Lesson 2

3.1 Phase 1 Requirements Developments

3.2 Identify Customer Need

Identify Customer Need

- GSA conducts requirements development meetings with the customer to create the scope of work.
- Customers may directly submit RWA requests in eRETA.
  - Customers may also submit their initial RWA requests via email attachment, mail, fax, or by physically delivering the request to a GSA associate.
- GSA verifies *bona fide* need of the request.
- If GSA receives an unsolicited RWA, or any RWA that is not fully executable, it will be sent back for resubmission upon completion of requirements development.

GSA

3.3 Bona Fide Need Verification

Bona Fide Need Verification

31 U.S.C. §1502: *Bona Fide* Needs Rule

- Funds are available only for expenses properly incurred during period of availability.
- Agencies may only obligate funds for a need arising in the current fiscal year.

Below is an example of a **true** *bona fide* need and a **false** *bona fide* need.

GSA

Example A | Example B

Example A (Slide Layer)

Example B (Slide Layer)

3.4 Full Funding vs Incremental Funding

Full Funding vs Incremental Funding

Full Funding:
Funding for nonseverable RWAs must be sufficient to accomplish the entirety of the requested work, even if the work is scheduled to occur over multiple fiscal years.

Incremental Funding:
Funding of the same scope of work (SOW) for a nonseverable service over several fiscal years

- Fiscal law, as well as GSA and DoD policy, prohibit incremental funding.

GSA

3.5 Scope of Work

Scope of Work

The location, type of work, and description of work, are identified on the Form 2957. A scope of work (SOW) must be written so that:

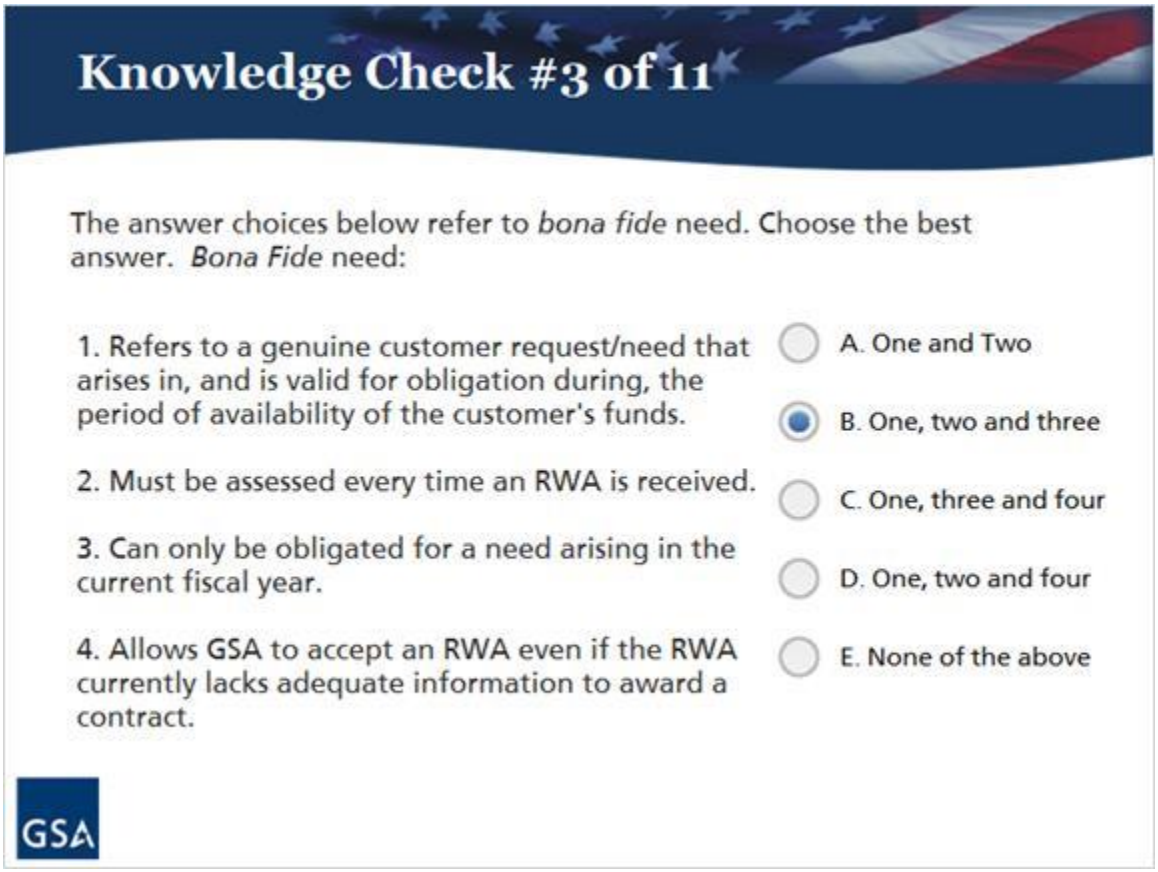
- The objectives and requirements of the customer request are clearly defined.
- A supporting cost estimate can be developed.
- Any remaining balance cannot be used for unrelated projects outside of the original scope of work.

Outcome of Requirements Development Phase: Agreement on the Scope of Work.

GSA

3.6 Knowledge Check Questions

3.7 Knowledge Check #3 of 11



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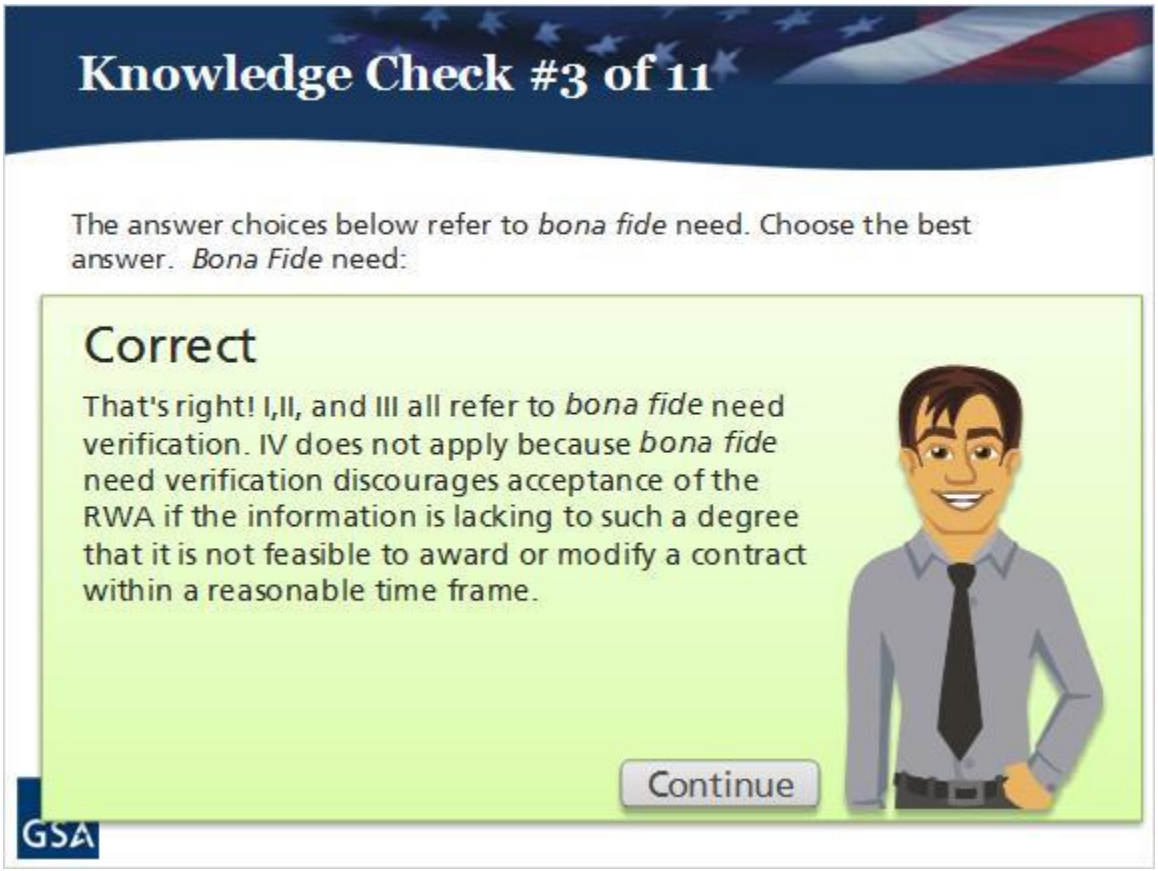

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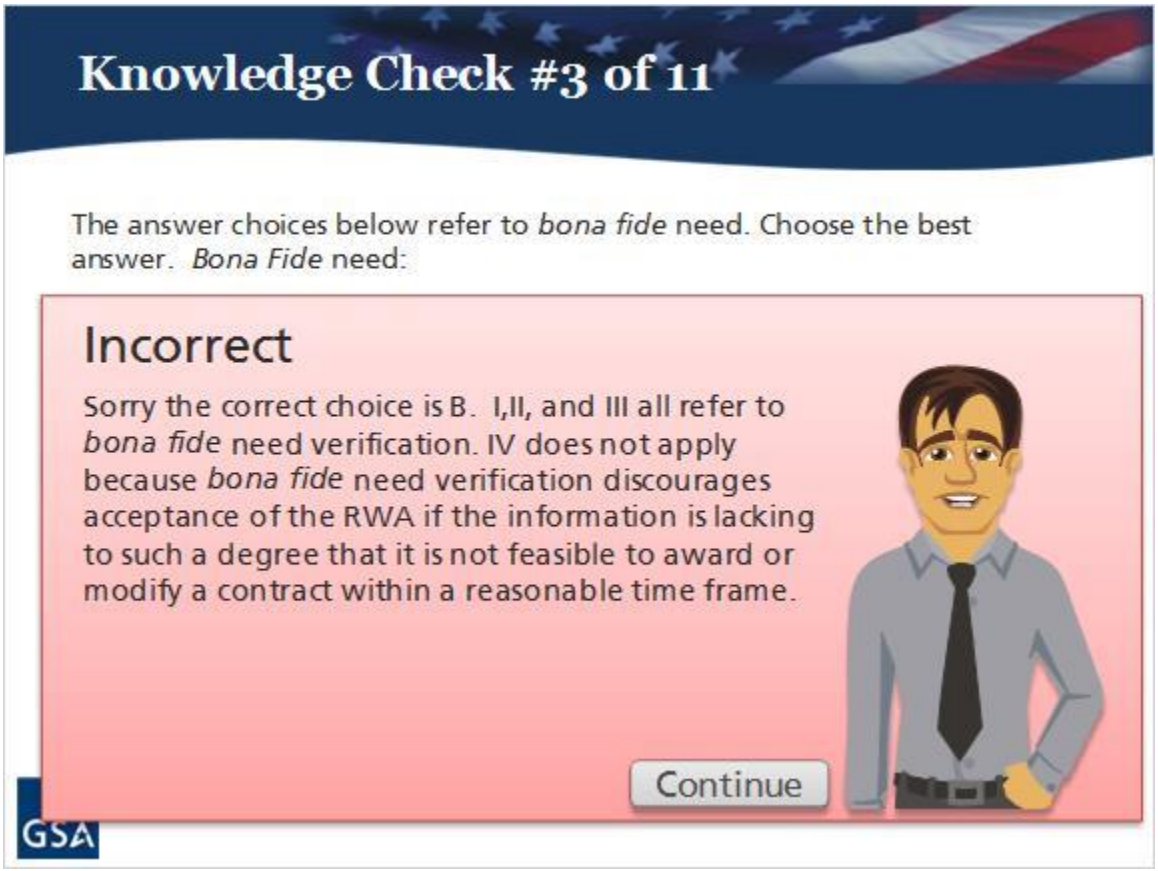
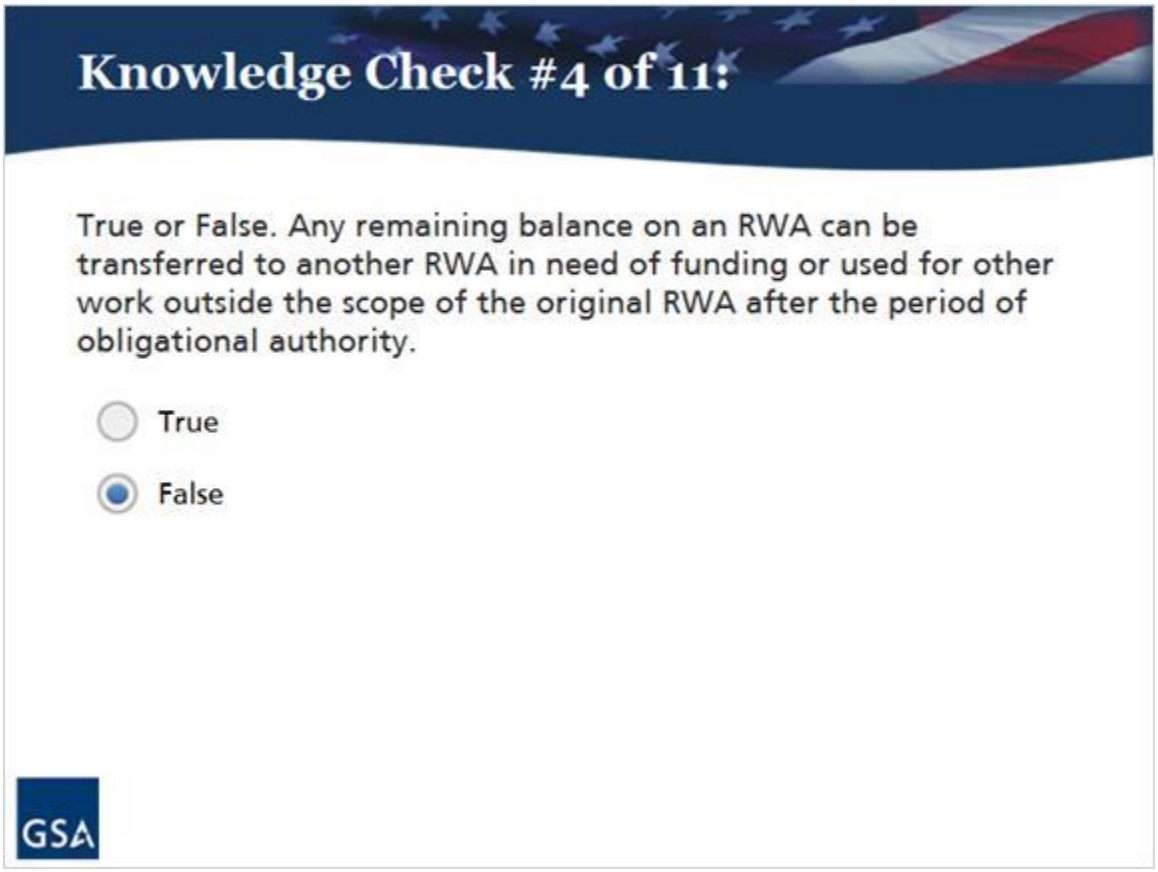


3.8 Knowledge Check #4 of 11:



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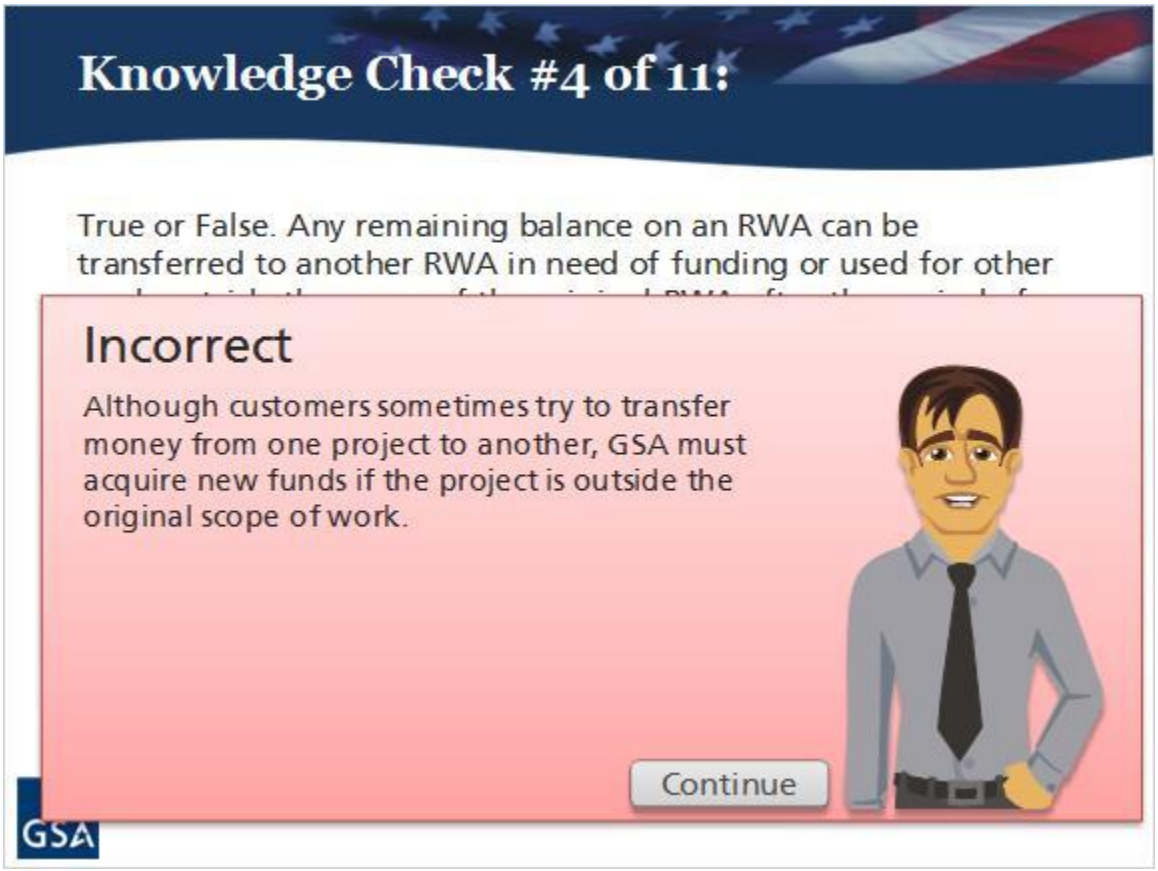

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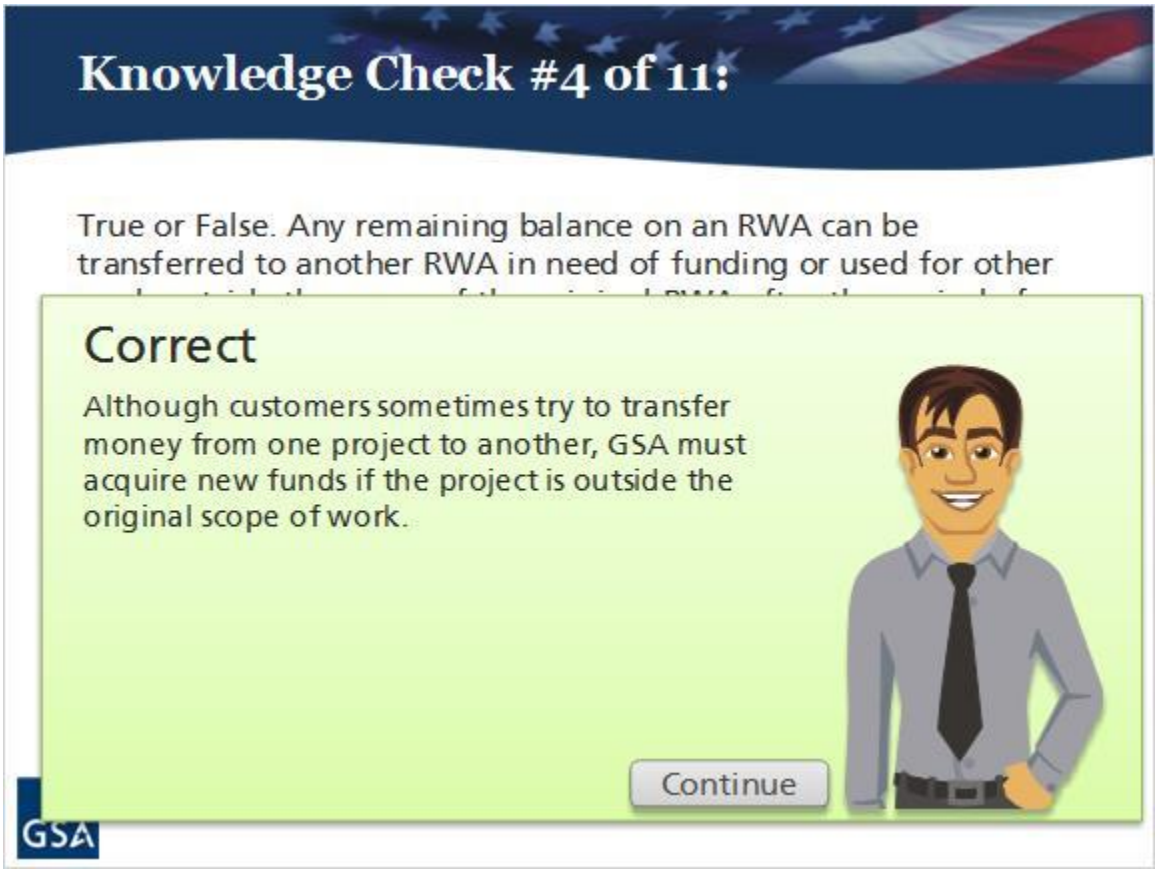


4. Lesson 3

4.1 Phase 2 Cost Estimation

4.2 Cost Estimation

Cost Estimation

An estimate is required to support the RWA authorized amount:

- Derived from a succinct SOW depicting purpose and/or outcome of the service, required delivery time frame, geographical information, and any proposed space change (by square footage).
- Must include a GSA cost estimate or Independent Government Estimate (IGE), along with the associated Summary Cost Estimate (SCE), and both must be loaded in RETA.
- GSA can accept customer provided cost estimates as long as the GSA Cost Estimator or GSA CO acknowledges it in writing as fair and reasonable.

GSA

4.3 Common Estimate Components

Common Estimate Components

These are the typical cost components included in a nonrecurring RWA project estimate.

	Construction Costs & Contingencies
+	Architecture/Engineering (A/E) Costs
+	Construction Management (CM) Costs
+	4% Project Management (PM) Fee
+	Personal Property Costs
+	RWA Overhead Fee (sliding scale)
=	**Authorized Amount of RWA**

GSA

4.4 Common Estimate Components (cont.)

Common Estimate Components (cont.)

- 4% Fee is applied to construction costs and contingencies, A/E costs, and construction management costs.
- Sliding Scale Overhead Fee is applied on top of the 4% Fee and personal property costs.
- All components will not apply to all projects.

GSA

4.5 4% Fee

4% Fee

The 4% Fee covers regional oversight of delivering RWA projects.

Examples include:

- GSA Project Managers coordinating efforts with various contractors
- Contracting Officers' time for awarding and administering contracts related to construction activities
- Budget Analysts' time entering RWAs into GSA System

GSA

4.6 Central Office Overhead Fees

Central Office Overhead Fees

Sliding Scale Overhead Fee

- Recoups general and administrative overhead costs associated with **nonrecurring** RWAs.
  - Considered overhead recovery for Central Office.
- Calculated based on estimated cost of the RWA plus 4% Fee.
- Uses multiple rates for RWA amount ranges and is capped at $30,000.

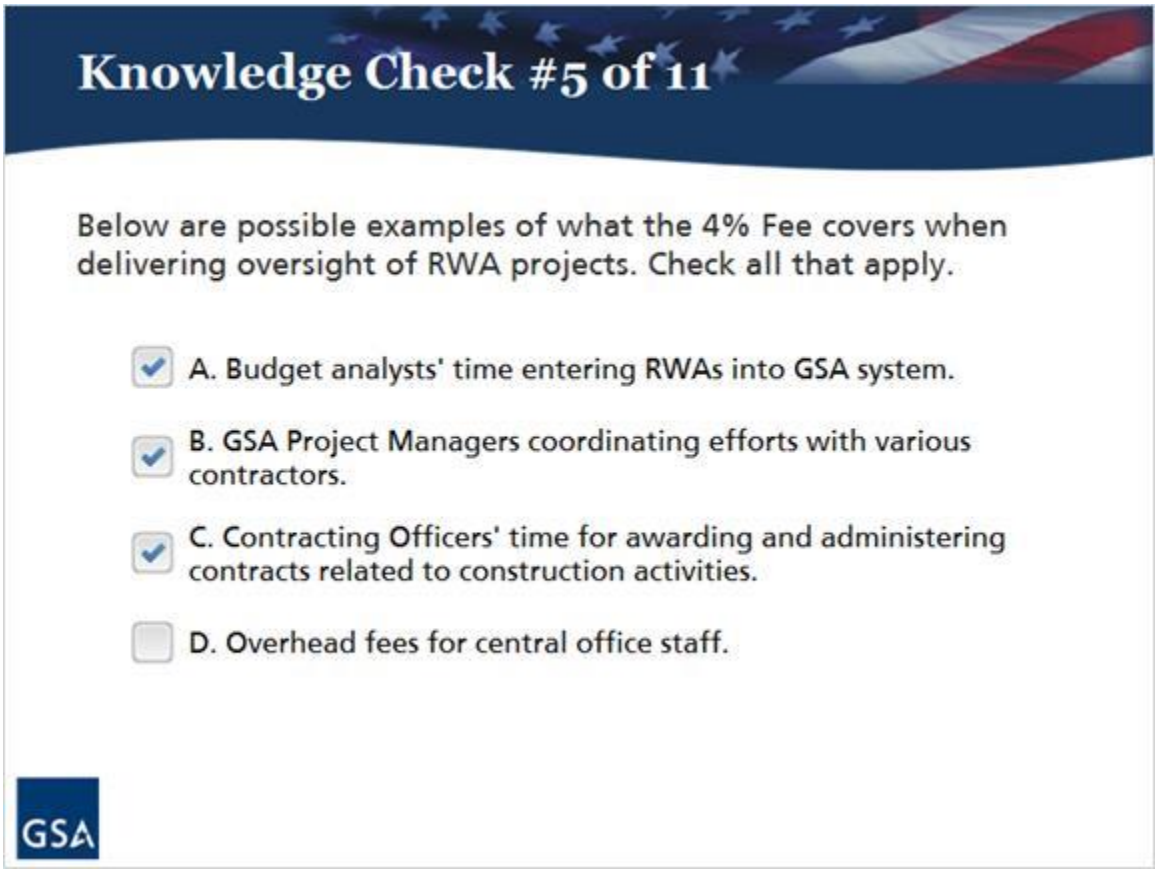
Flat Overhead Fee of $100

- Recoups limited administrative costs associated with **recurring** RWAs.
  - Considered overhead recovery for Central Office.

GSA

4.7 Knowledge Check Questions

4.8 Knowledge Check #5 of 11



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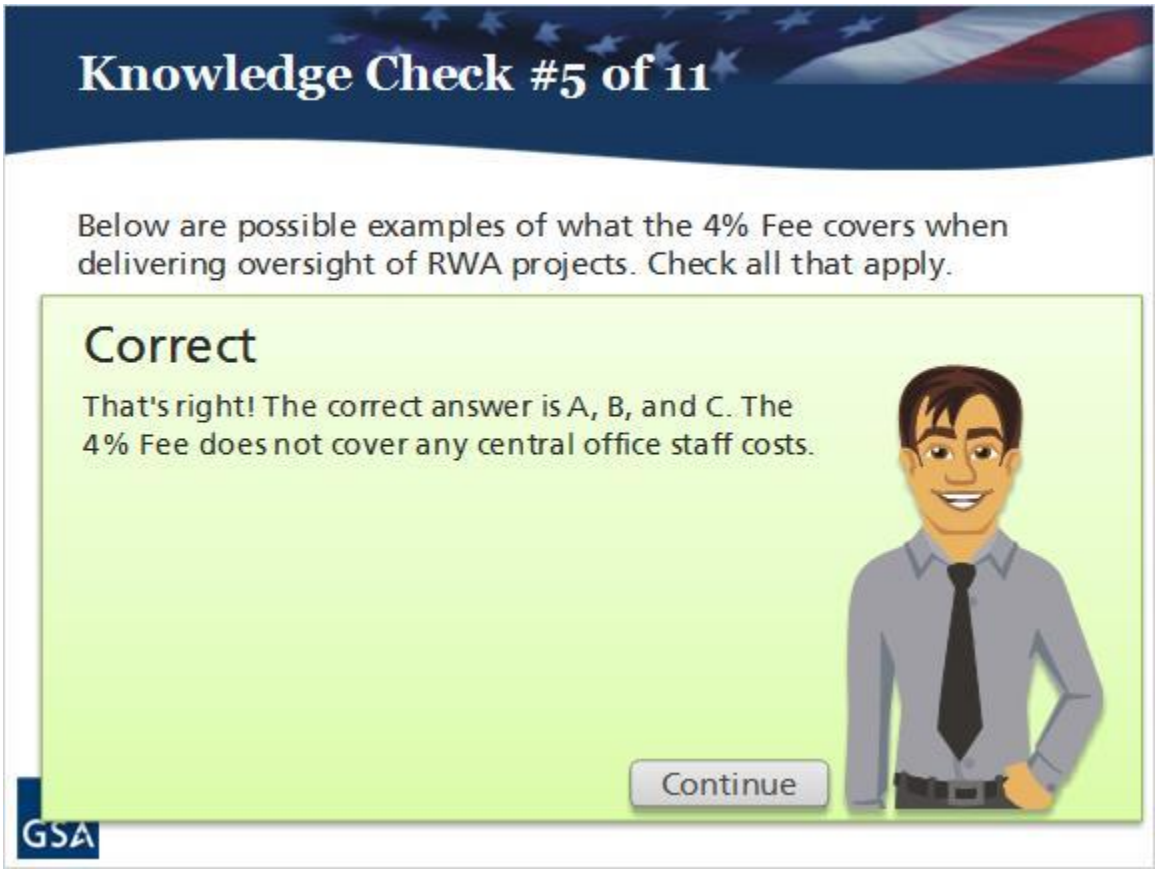

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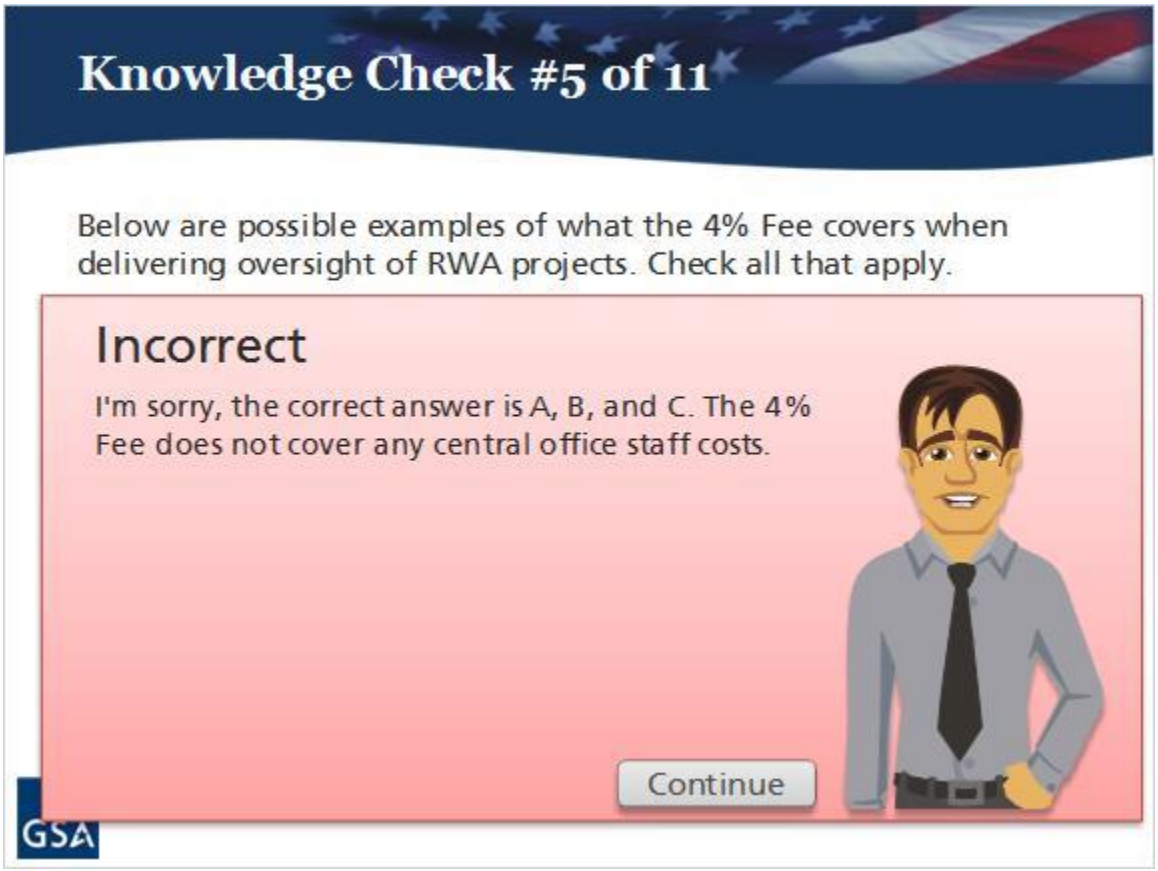
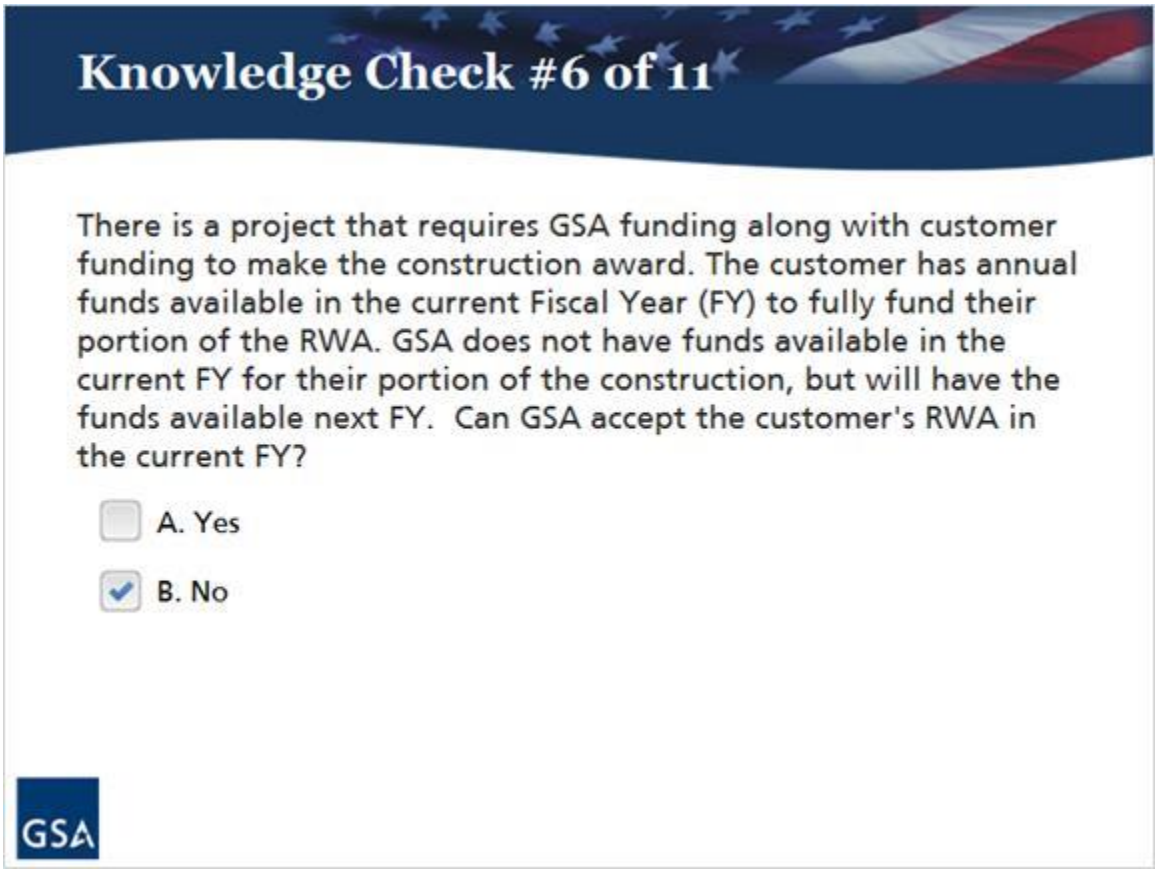


4.9 Knowledge Check #6 of 11



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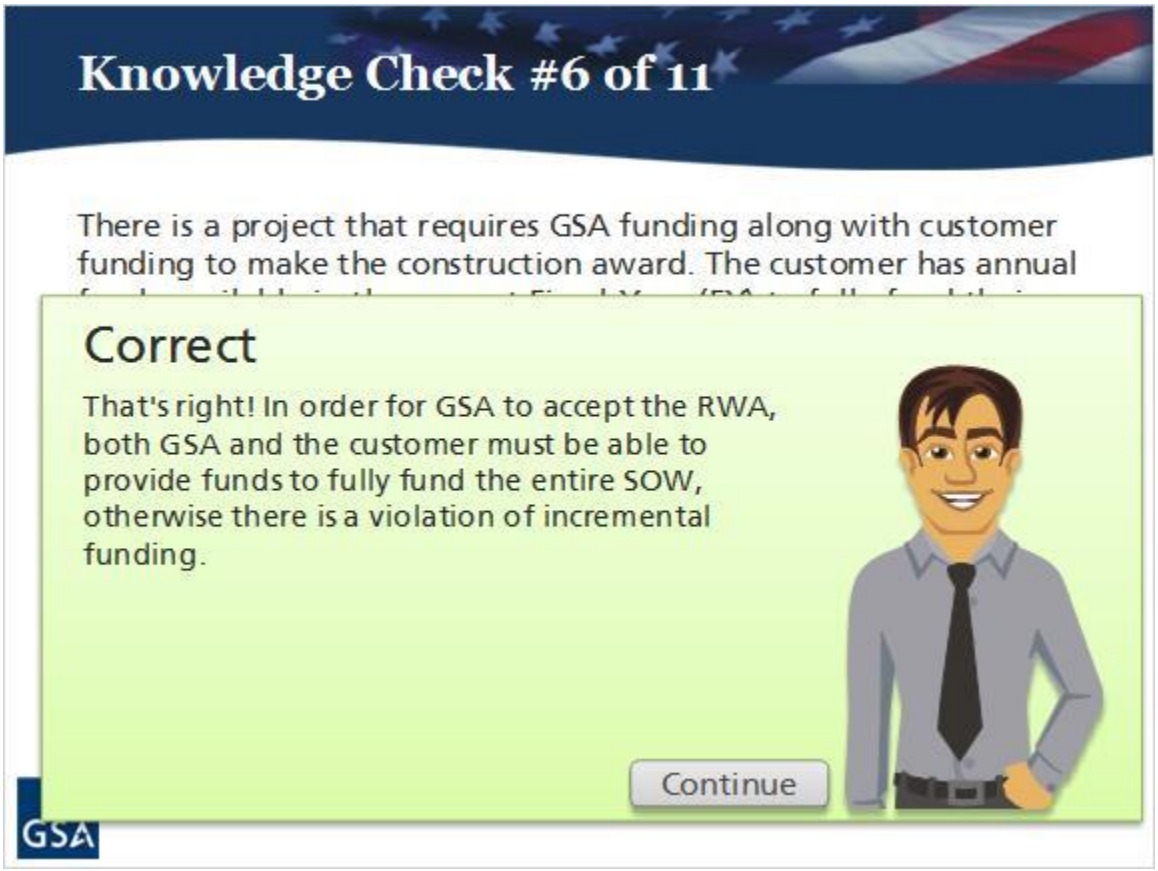

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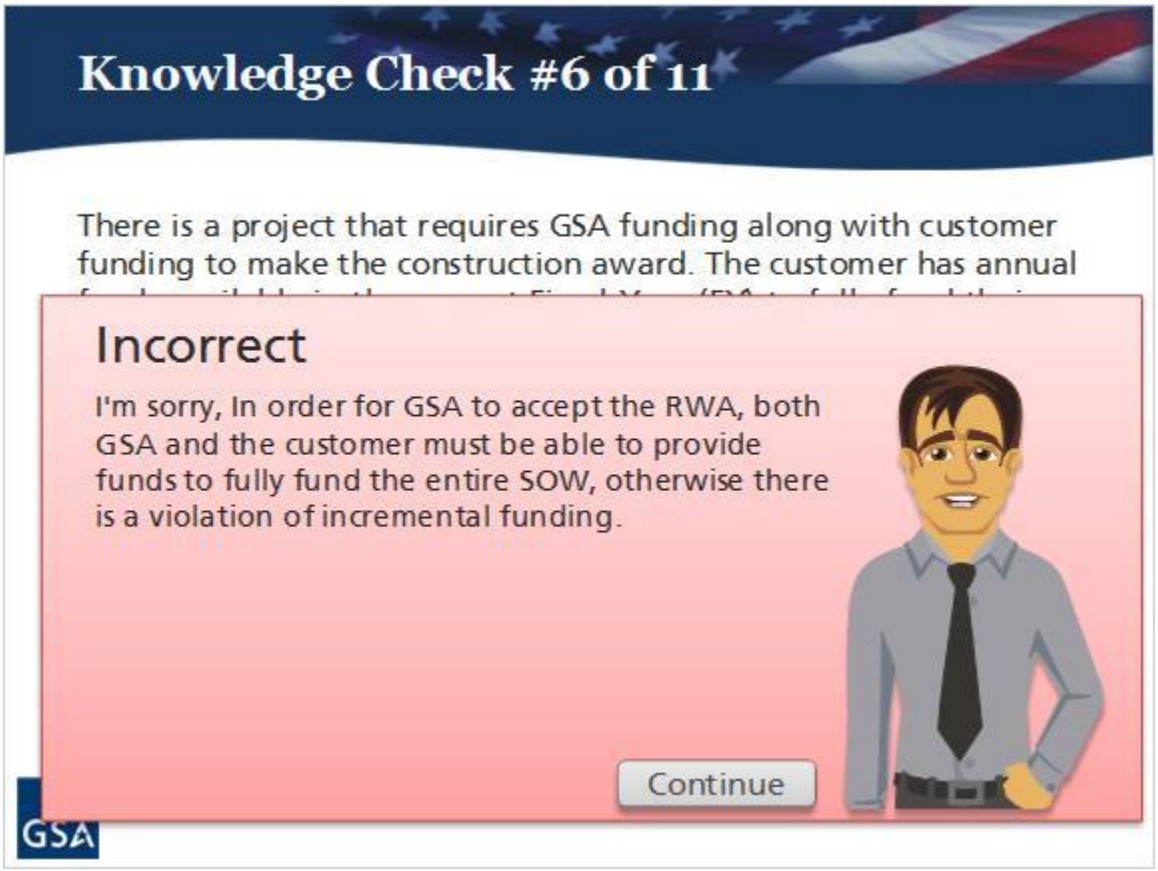


5. Lesson 4

5.1 Phase 3: Submission, Receipt and Acceptance

5.2 Electronic (Digital) Signature

5.3 Acknowledgement of Receipt

Acknowledgement of Receipt

After a customer submits a completed, signed, and fully executable RWA, PBS will send a receipt letter to the customer acknowledging receipt of the RWA.

- RWA is entered into "pending" status in RETA.
- This indicates receipt of the RWA Form 2957, and not acceptance, so no action should be taken by the customer at this time.

GSA

5.4 Timely RWA Acceptance and Submission

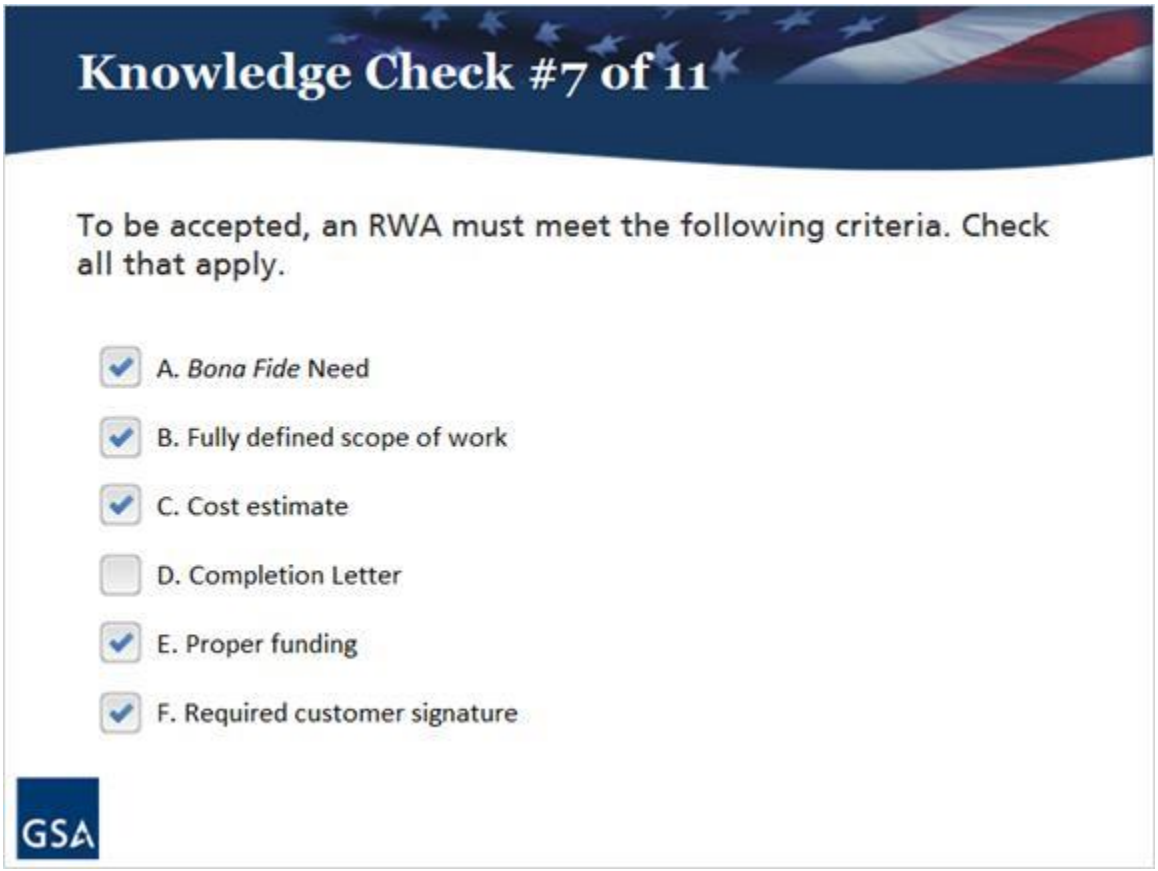
Timely RWA Acceptance and Submission

- RWAs must be entered into "submitted" status in RETA within 5 business days of PBS signature acceptance.
- RWA Acceptance Letter must be sent to the customer at this time, along with the signed RWA Form.
  - Upon receipt of the signed and accepted RWA, a customer should establish an obligation on their books.

GSA

5.5 Knowledge Check Questions

5.6 Knowledge Check #7 of 11



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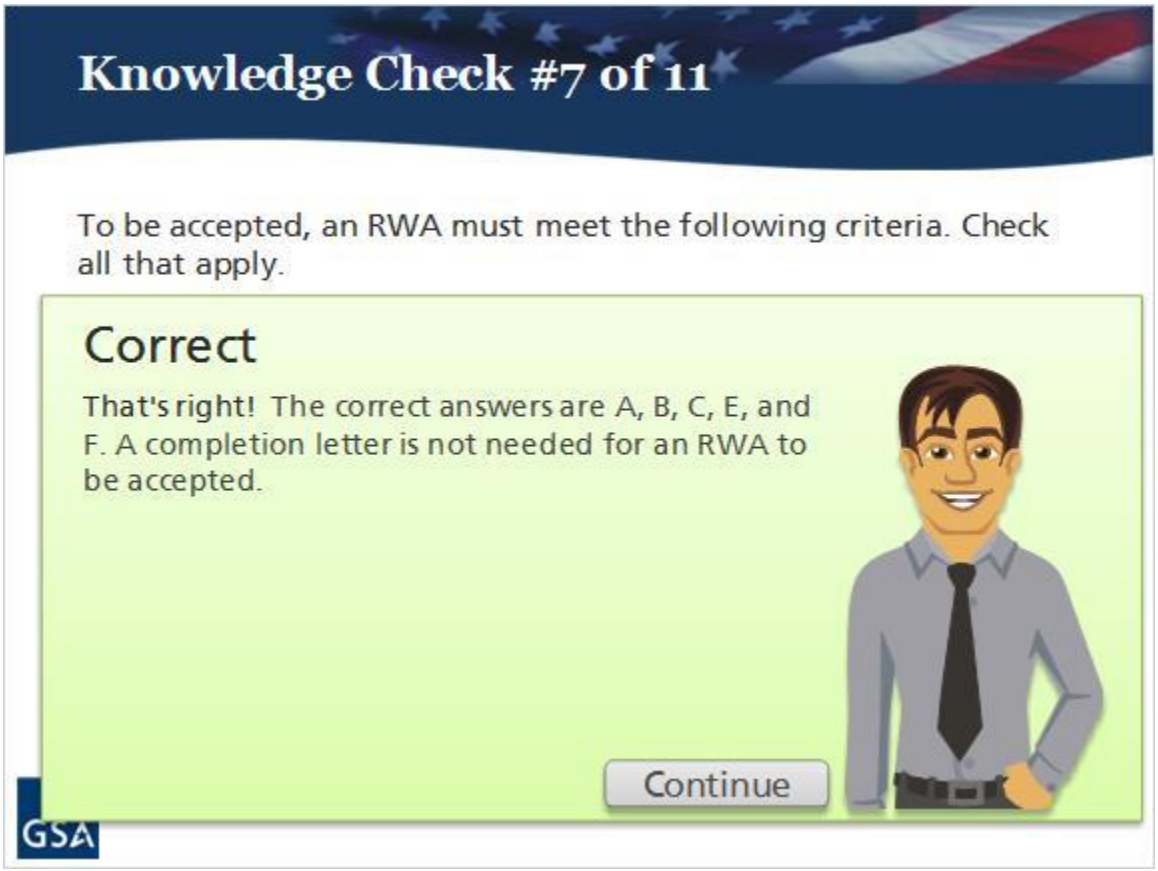

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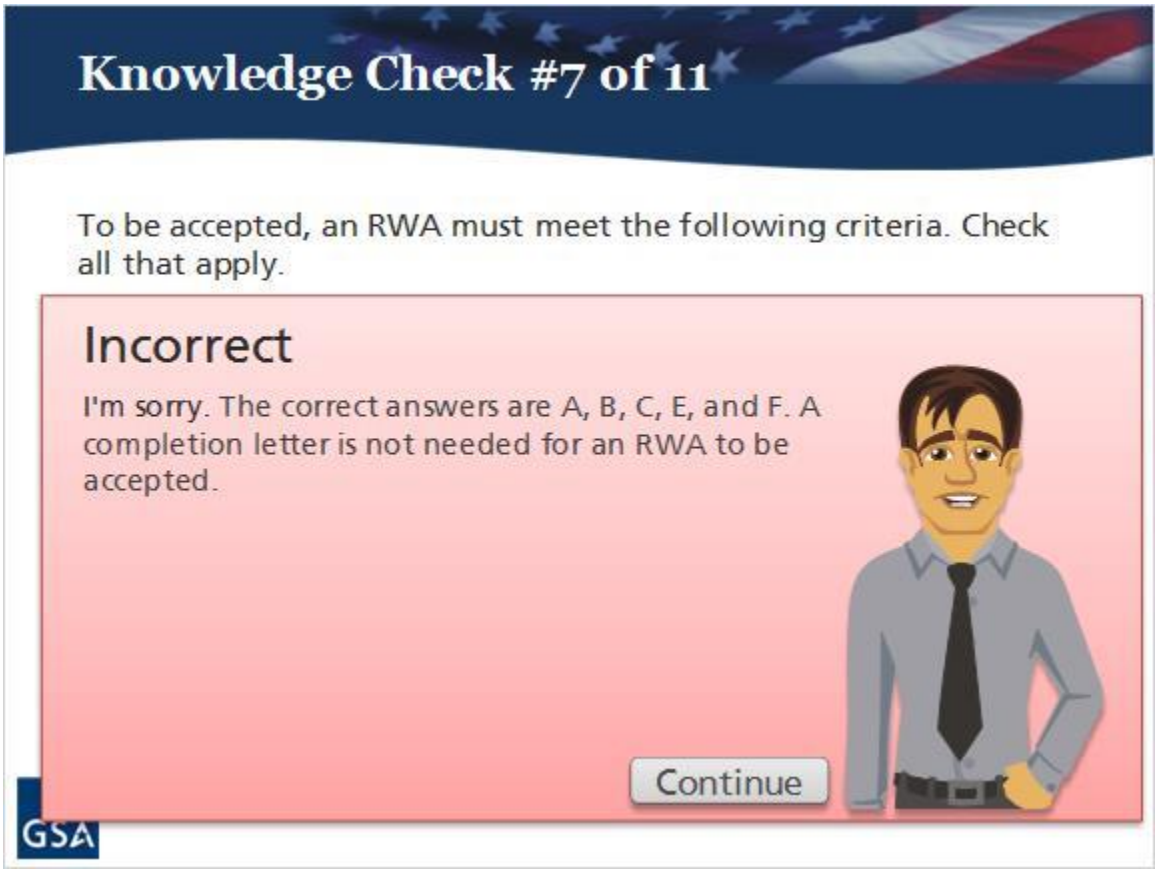


6. Lesson 5

6.1 Phase 4 Execution

6.2 Monitoring

Monitoring

Monitoring begins when a contract is established and the work or service commences.

- Amendments to RWAs must meet three requirements
  - *Bona Fide* need exists
  - Funds are legally available for new purpose(s)
  - The Appropriation has not lapsed
- RWA work must be accomplished in a timely manner
  - If no financial activity after 90 days, GSA may send a Follow-Up Letter which requires action on the part of the client agency.

GSA

6.3 Antecedent Liability

Antecedent Liability

What is Antecedent Liability?
Unforeseen increases in material or labor costs, or both, that arise under the contract for a project within the original scope of work (that is, for the accepted RWA) that cause the project to exceed the original GSA cost estimate or IGE, including contingencies.

Examples include:

- Costs to remove asbestos that was not evident before starting construction.
- Sudden rise in price of steel.

GSA

6.4 How to Fund an Antecedent Liability

How to Fund an Antecedent Liability

Per appropriations law, an antecedent liability is to be funded with the original funding source or with funds that were available when the original RWA was accepted.

When the original funding source or another funding source available from the time in which the RWA was accepted is no longer available, current year funding may be provided.

- This requires the customer to provide a signed "Statement of Further Written Assurance" verifying original funding is no longer available.

GSA

6.5 Clarification of Obligation and Liquidation

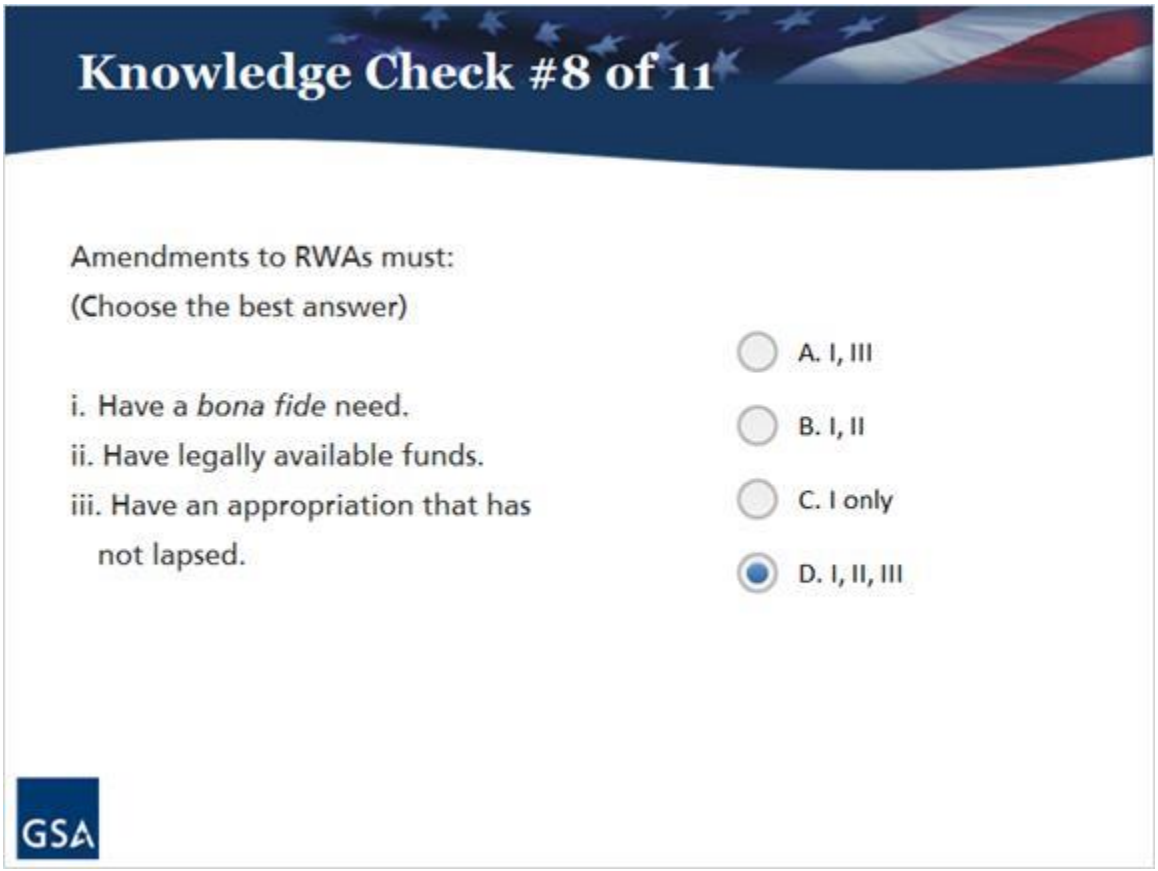
Clarification of Obligation and Liquidation

- Client Agency obligates funds to GSA in its financial system upon receiving Acceptance Letter and fully executable RWA signed by both GSA and the customer.
- GSA obligates funding to vendors as contracts are signed. GSA liquidates obligations as vendors deliver goods and/or services.
- GSA bills the customer for services rendered. Customer liquidates obligation as payments are made to GSA.

GSA

6.6 Knowledge Check Questions

6.7 Knowledge Check #8 of 11



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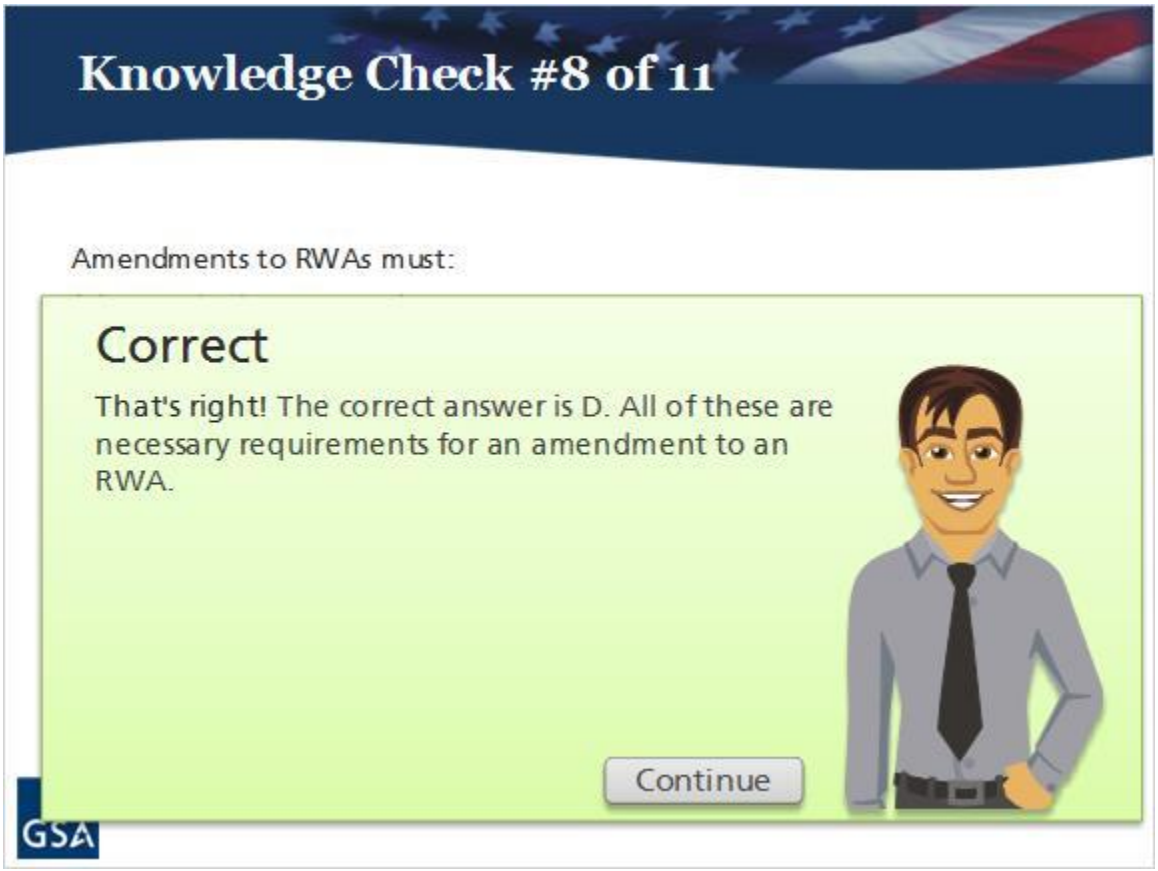

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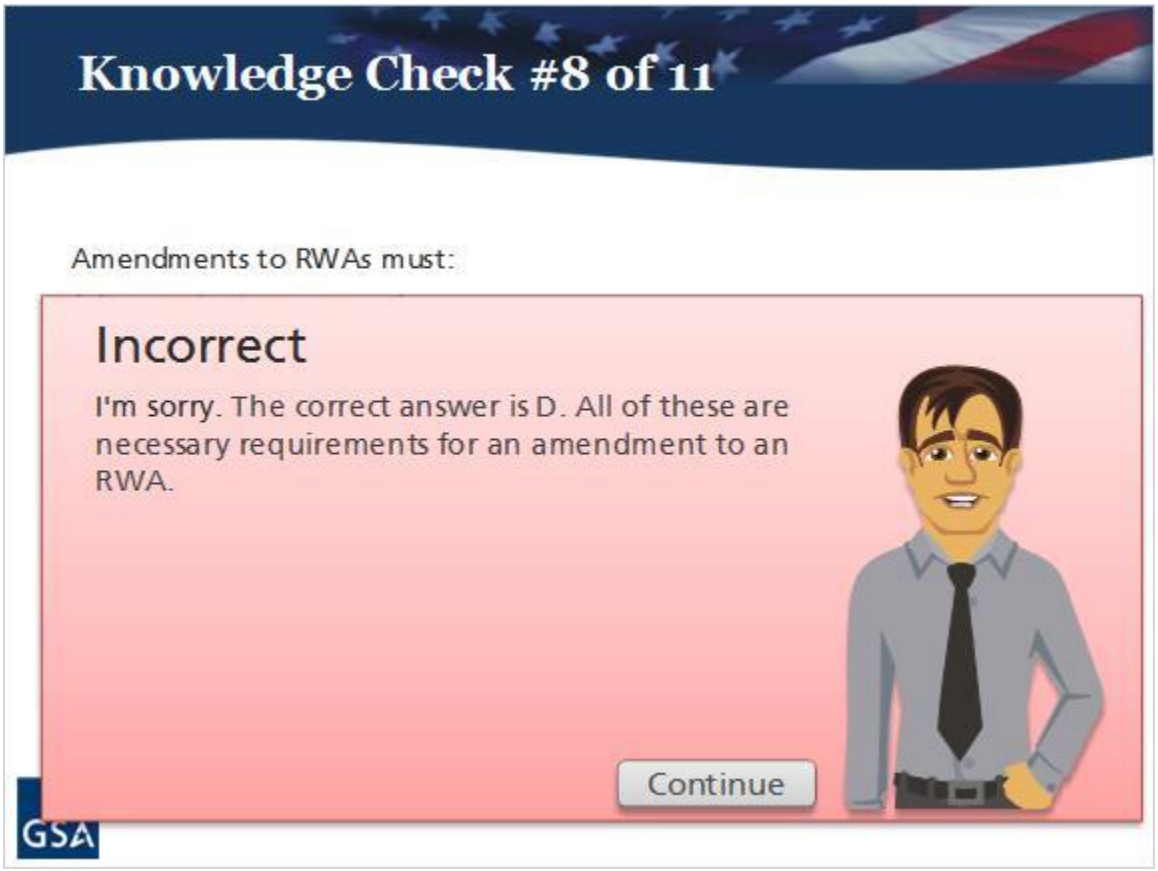
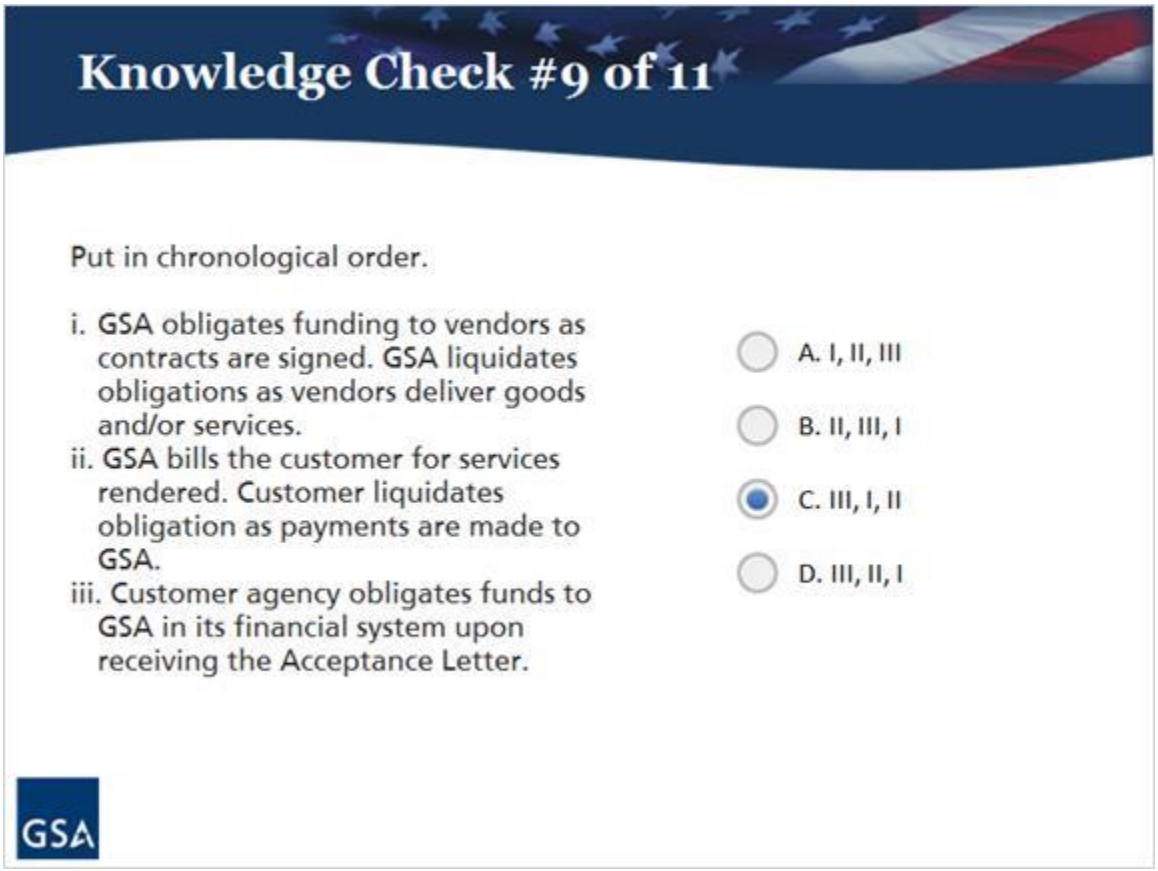


6.8 Knowledge Check #9 of 11



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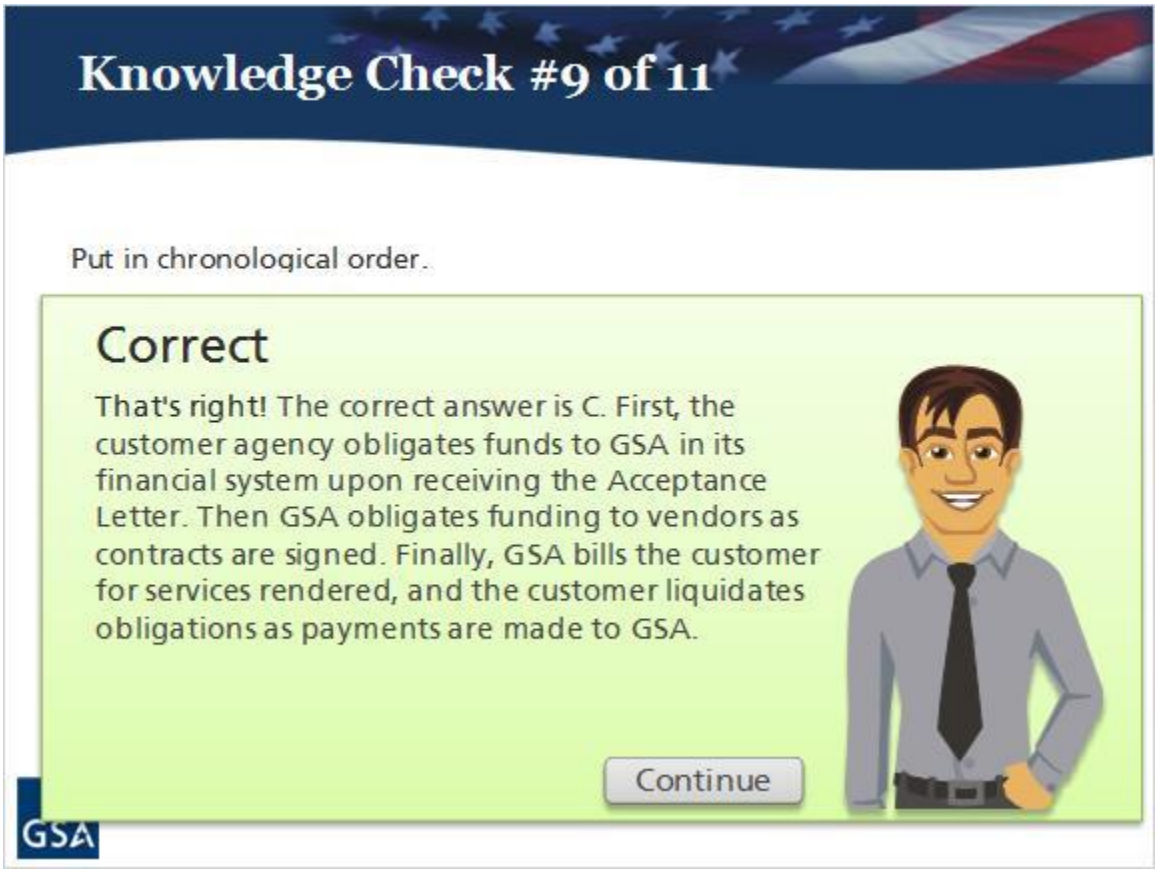

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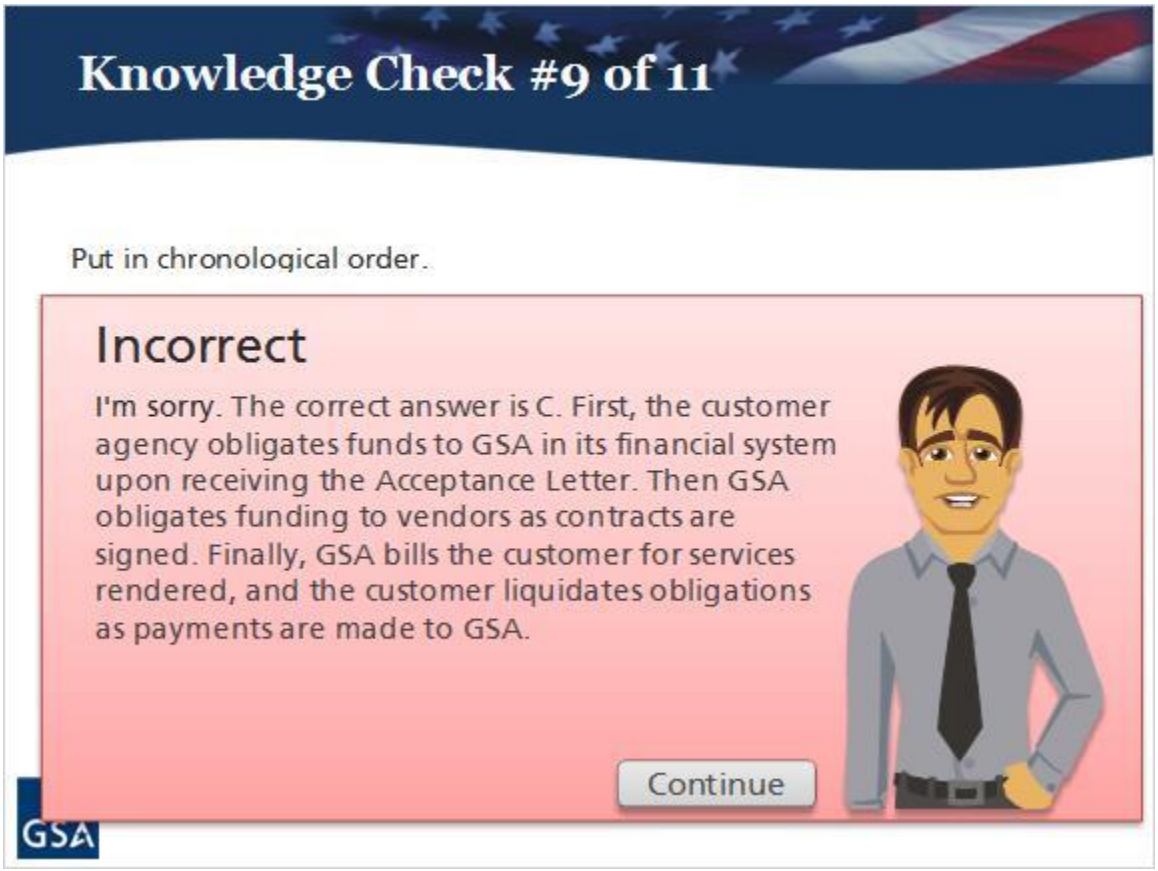


7. Lesson 6

7.1 Phase 5 Completion and Financial Closeout

7.2 Substantial Completion

Substantial Completion

- Actual RWA scope of work is substantially complete.
  - Beneficial occupancy (space can be utilized by customer)
  - Punch list items may exist
- GSA sends Completion Letter to the customer.
- Customer should **not** deobligate funds at this point.

GSA

7.3 Cancellation

Cancellation

- Customer or PBS may cancel an RWA at anytime before charges have been incurred against the RWA.
- If there is not continuous and expeditious work being done to award contracts against an RWA in a reasonable time, it is the responsibility of PBS to cancel these RWAs and return funds to the client agency.
- When cancelling nonrecurring RWAs which have had some financial activity, GSA bills the customer for all spending incurred to date.
- A completion date is then applied to the RWA instead of a cancellation date.

GSA

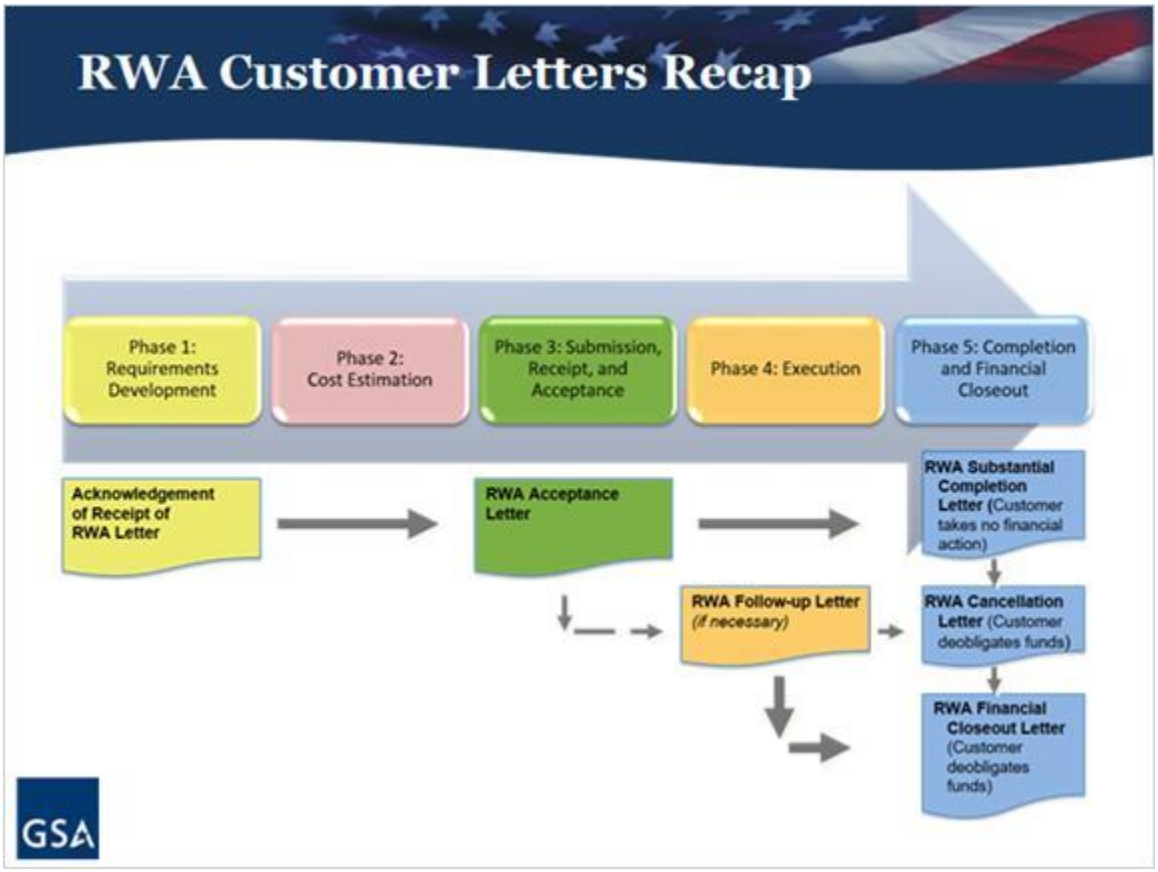
7.4 Financial Closeout

Financial Closeout

- All obligations have been recorded, all costs of the work have been expensed and all reimbursements have occurred.
- GSA sends Closeout Letter to customer signifying that all punch list items are complete and all costs have been billed.
  - GSA and the customer settle final bills.
- Upon receiving Closeout Letter, customer should deobligate any remaining funds.

GSA

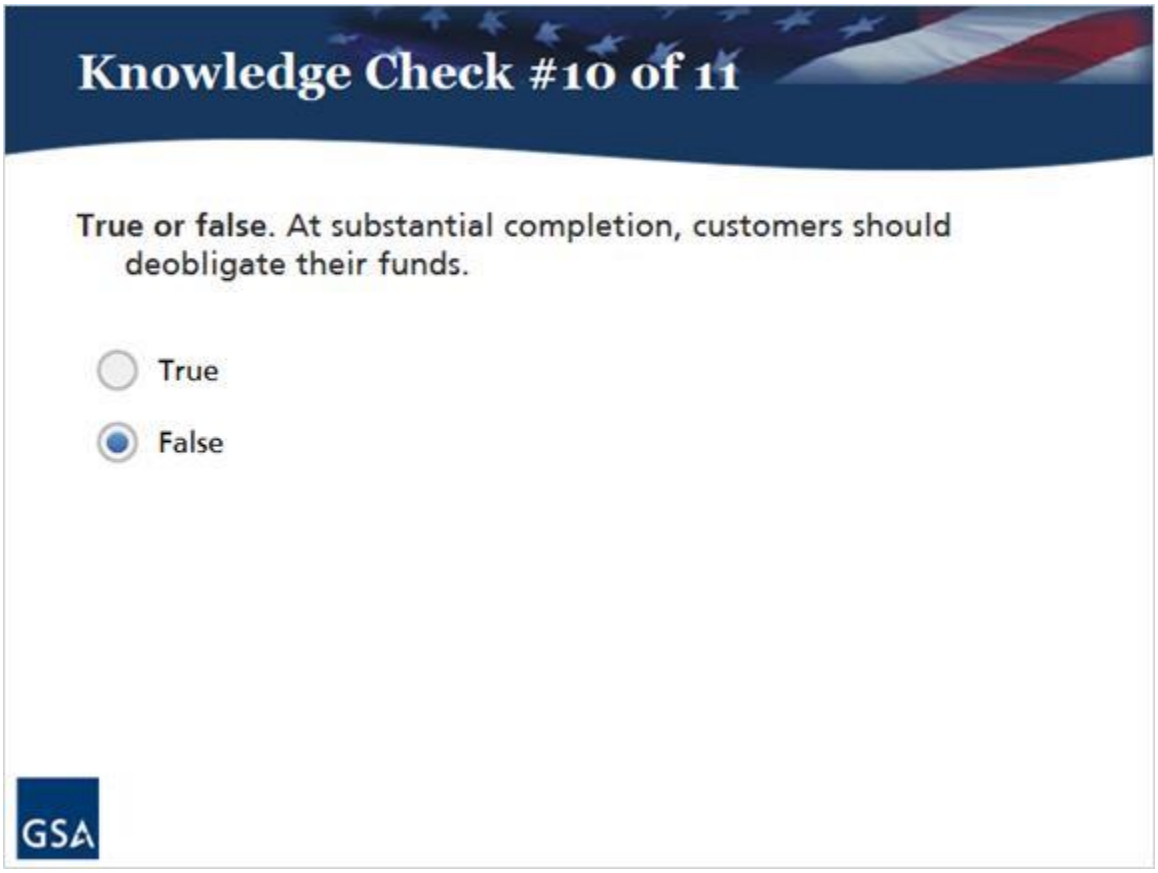
7.5 RWA Customer Letters Recap



7.6 Knowledge Check Questions

7.7 Knowledge Check #10 of 11

(Multiple Choice, 10 points, 1 attempt permitted)



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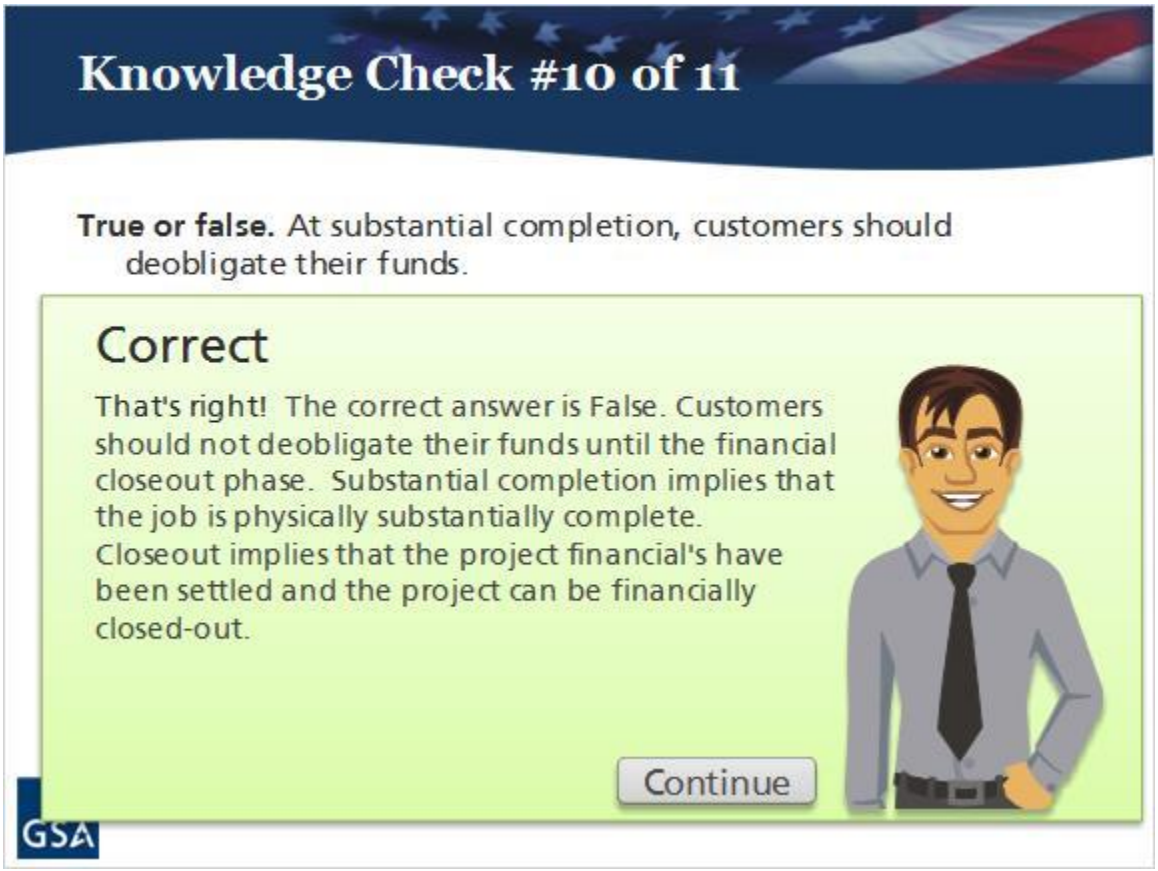

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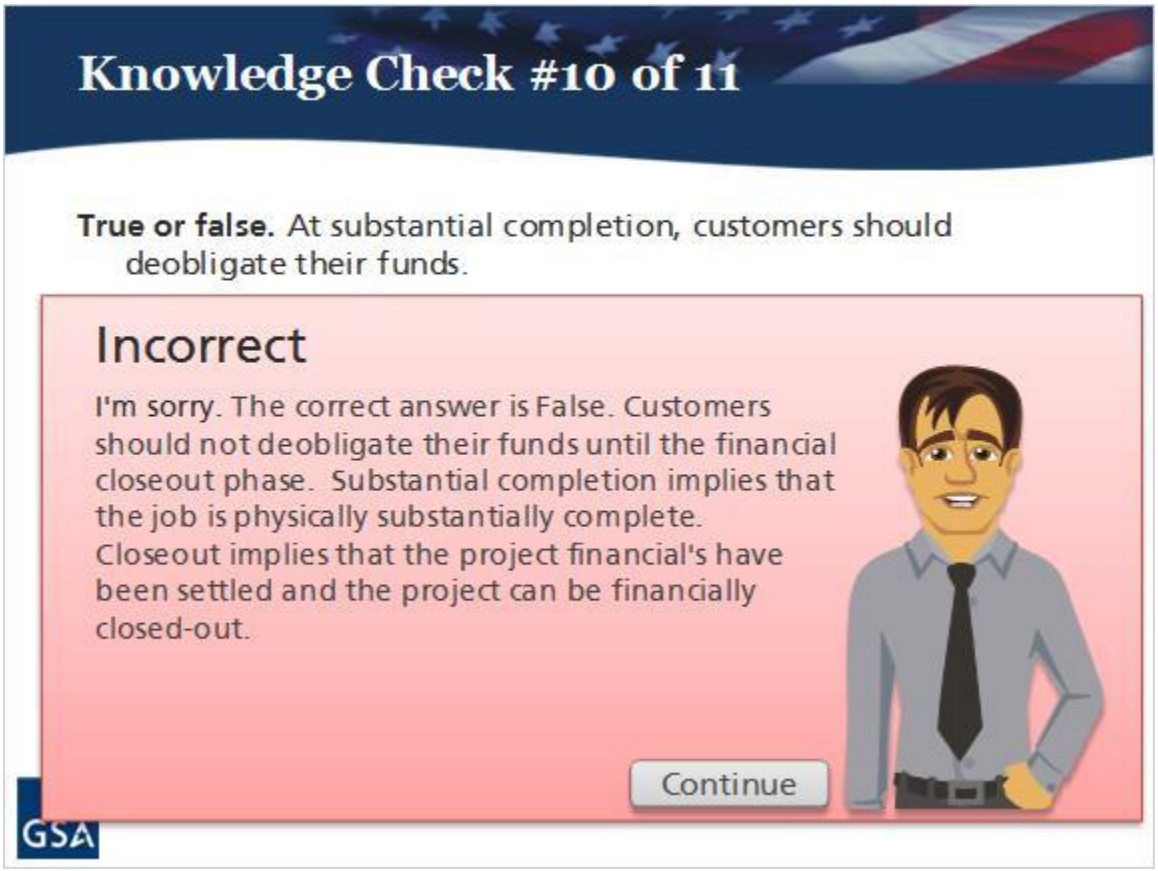
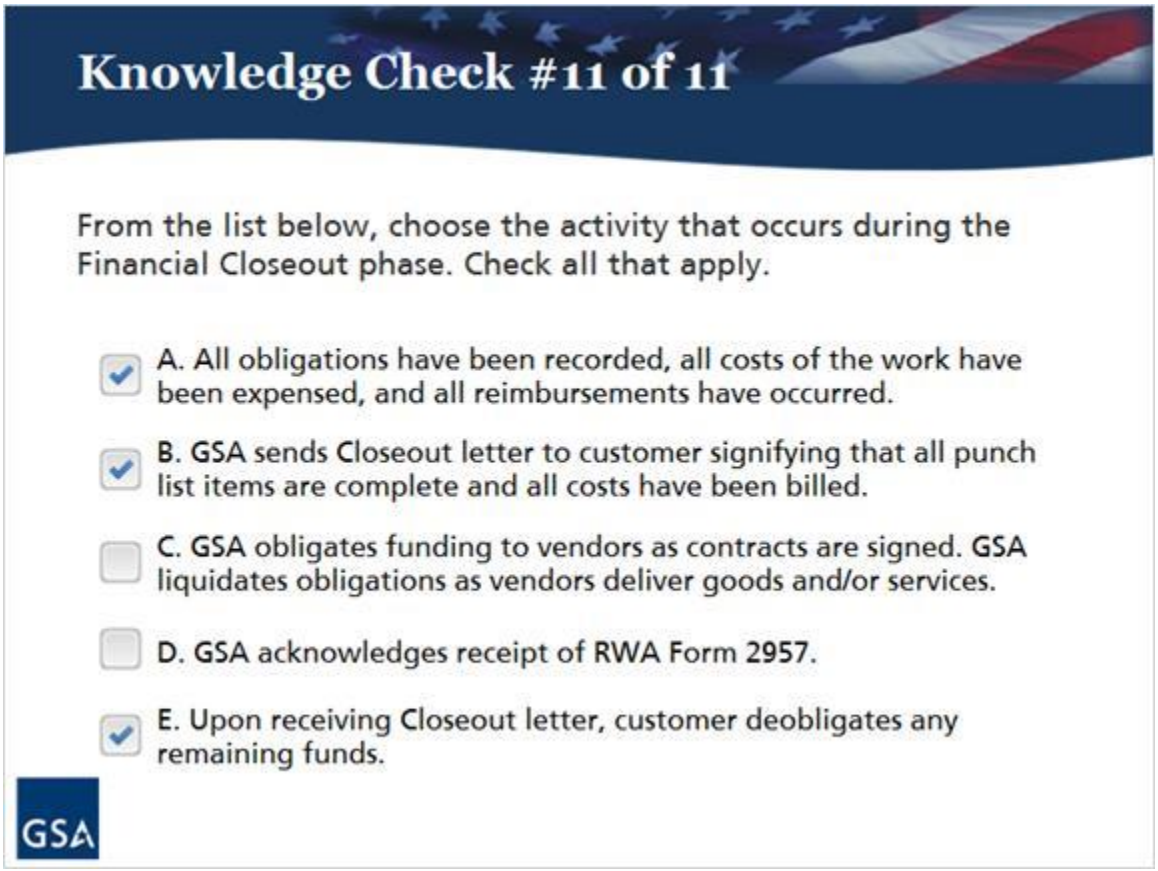


7.8 Knowledge Check #11 of 11



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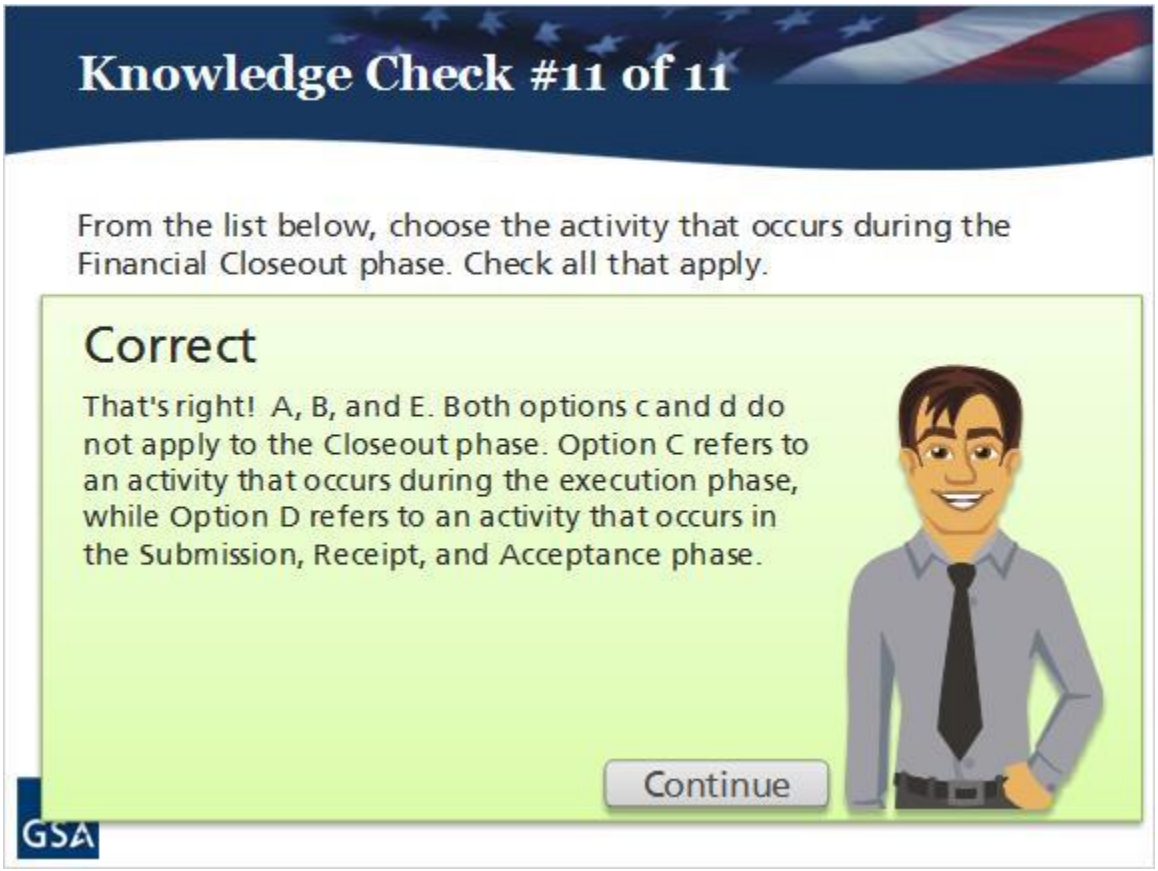

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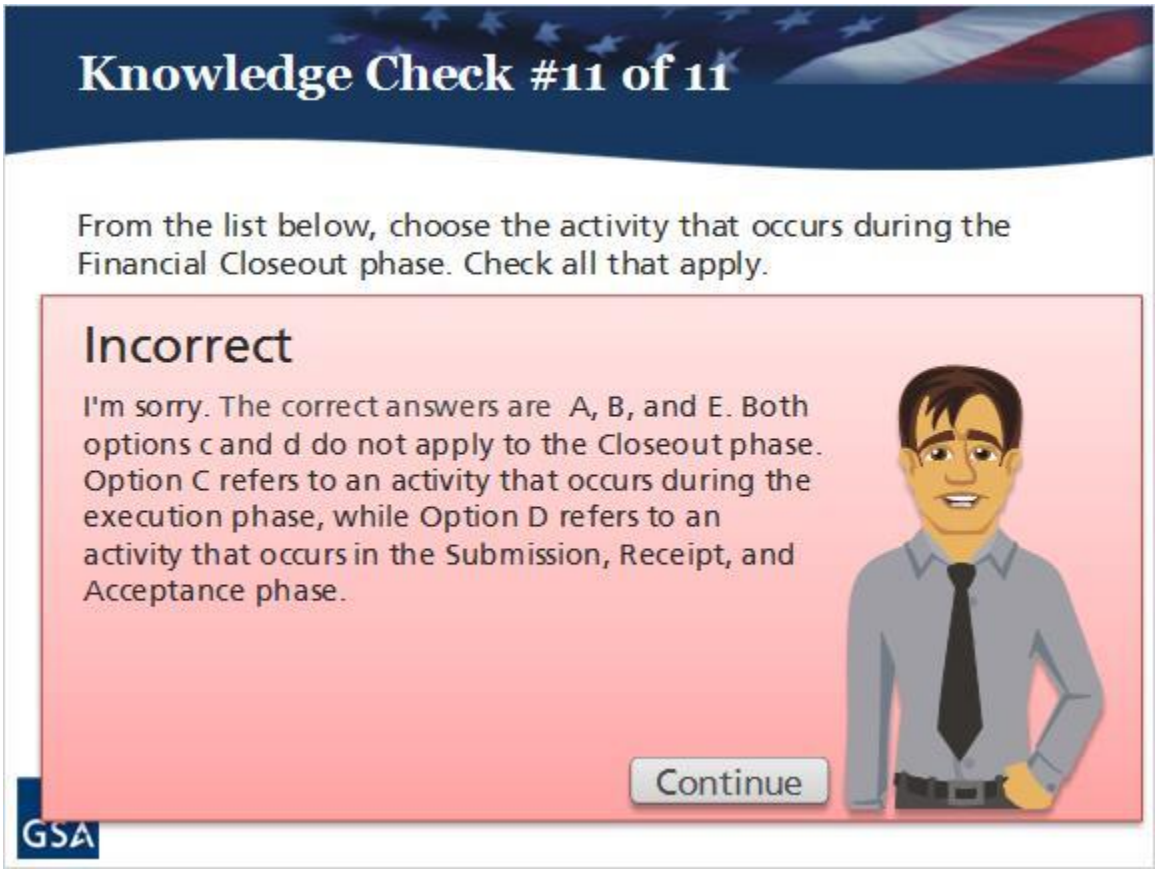
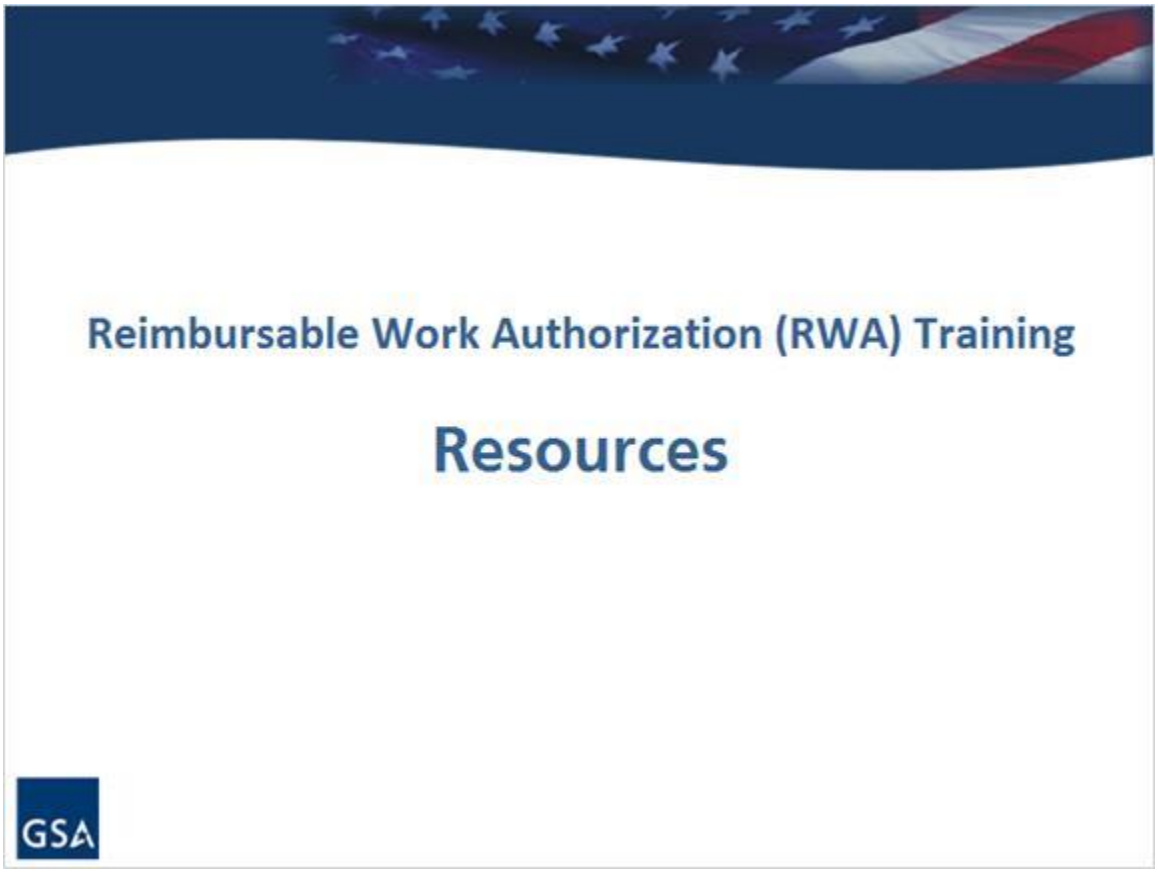


8. Resources

8.1 Resources



8.2 Web Resources: Internal

Web Resources: Internal

Reimbursable Services homepage can be found at :
PBS Insite> Design and Construction> Reimbursable Services National Program
https://insite.gsa.gov/portal/category/542386

Access to RWA-related applications can be found in the PBS Portal at:
http://portal.pbs.gsa.gov

- RWA Entry and Tracking Application (RETA): Serves as the national PBS repository for all RWA data, electronic documentation tool, and portal for RWA customer communications.

GSA

8.3 Web Resources: Customer Facing

Web Resources: Customer Facing

Reimbursable Services Program:

- Find a multitude of information regarding reimbursable work authorizations including policies and guidance at http://www.gsa.gov/rwa

External RWA Entry and Tracking Application (eRETA):

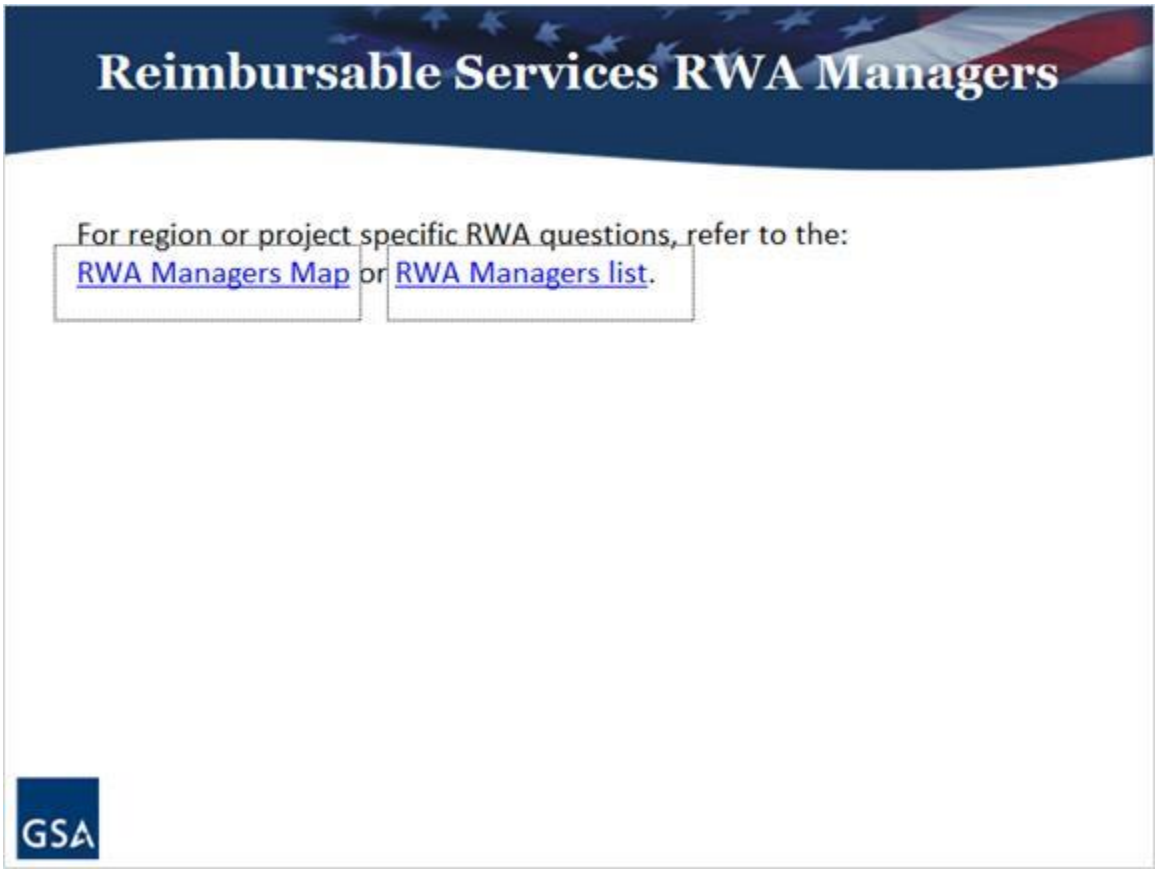
- Search for real-time reimbursable work authorization information and documentation at: http://www.gsa.gov/ereta

Vendor and Customer Self Service:

- Online access to billing and accounts receivable data at: http://www.gsa.gov/portal/content/142063

GSA

8.4 Reimbursable Services RWA Managers



8.5 PDE Division RWA Contacts

8.6 Quiz

Quiz

You have reached the quiz. There are 11 questions on key points from the training materials.

You must achieve **80% or better** to receive credit for this course.

GSA

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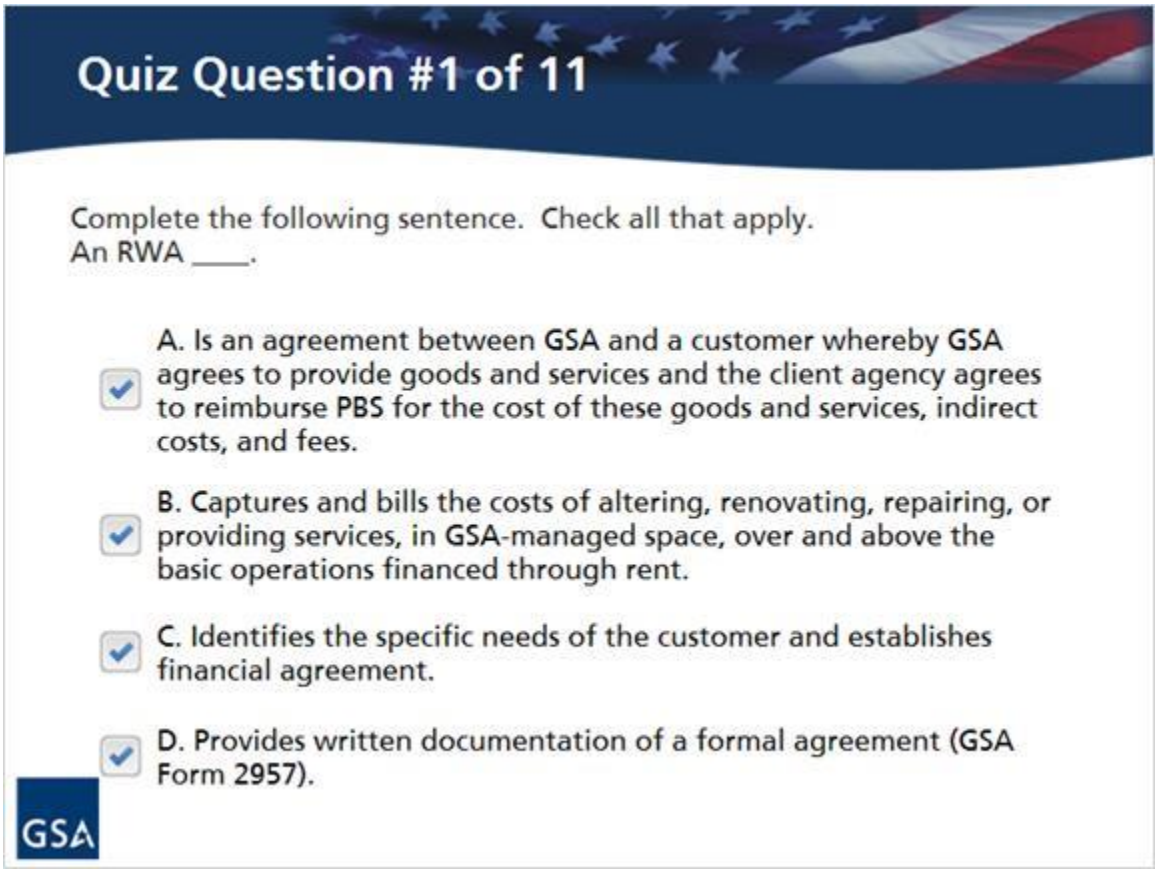
8.7 Quiz Question #1 of 11



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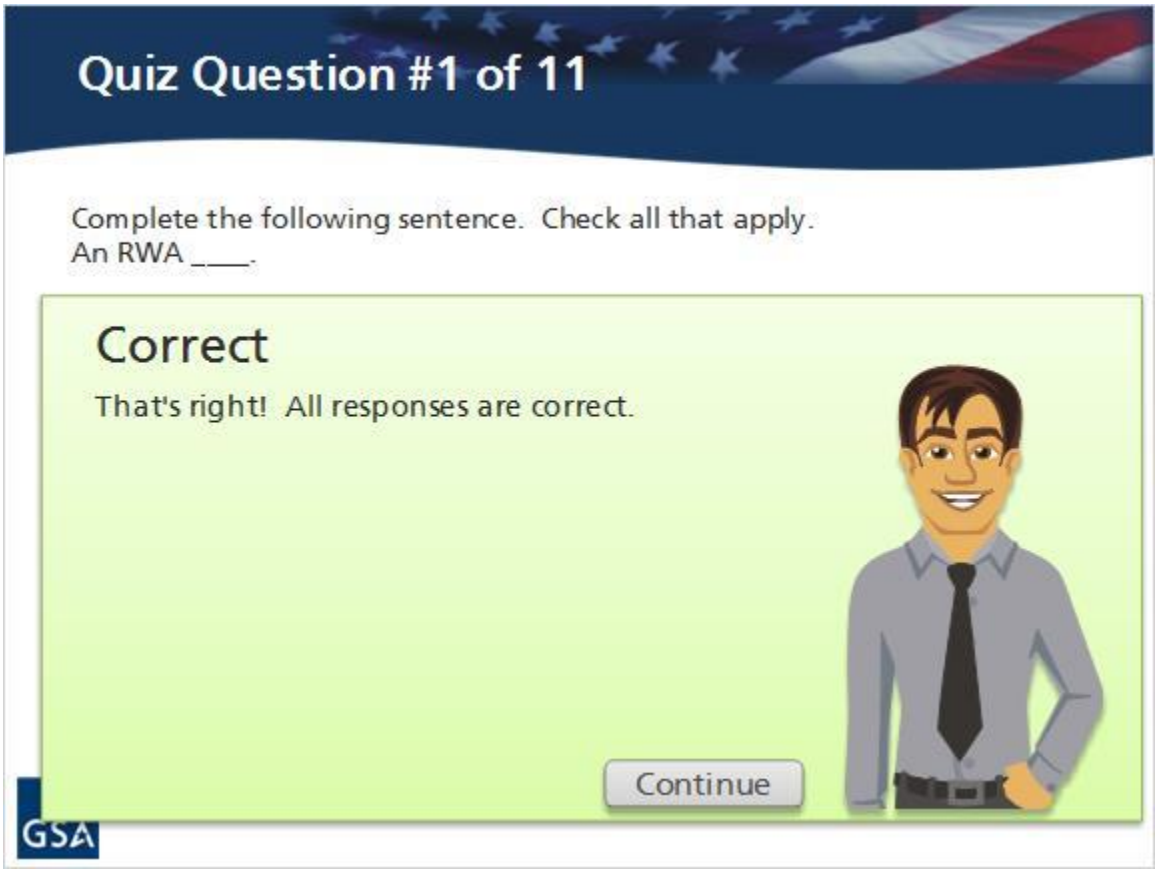

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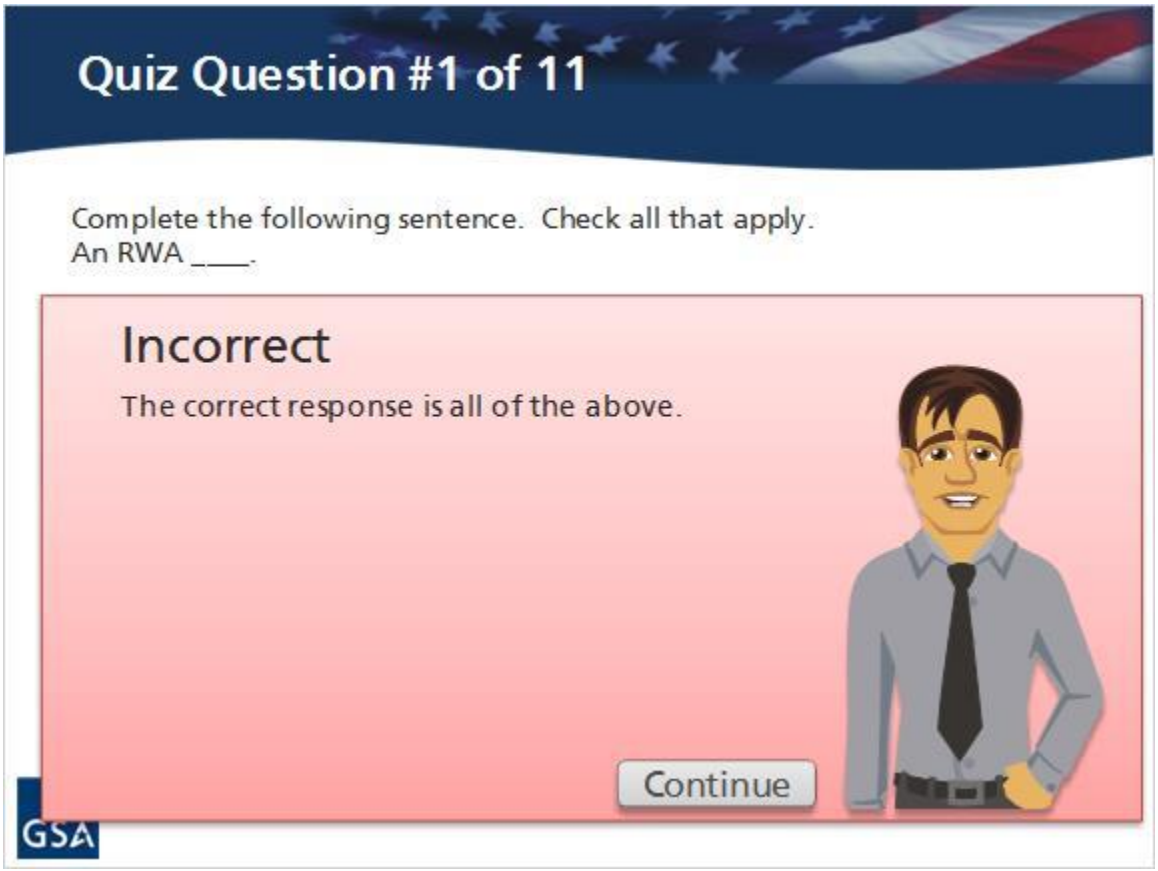
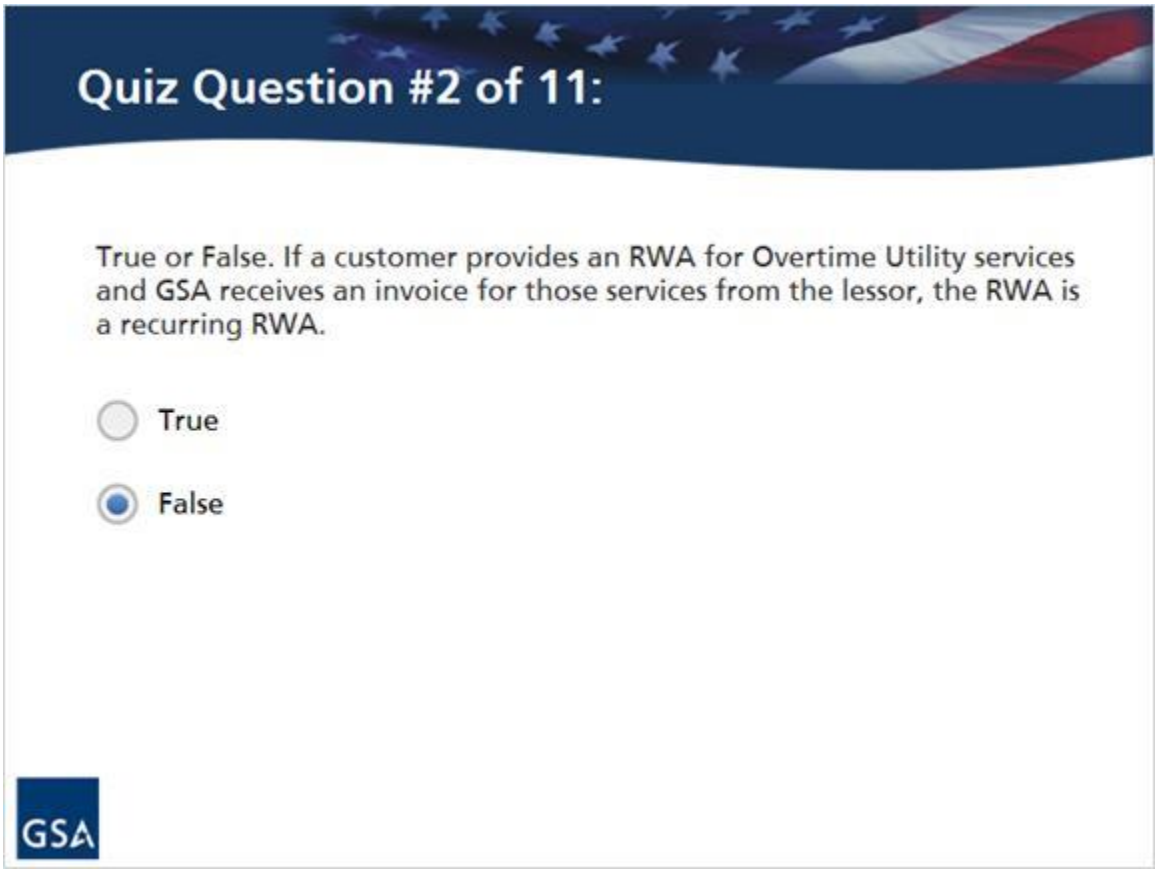
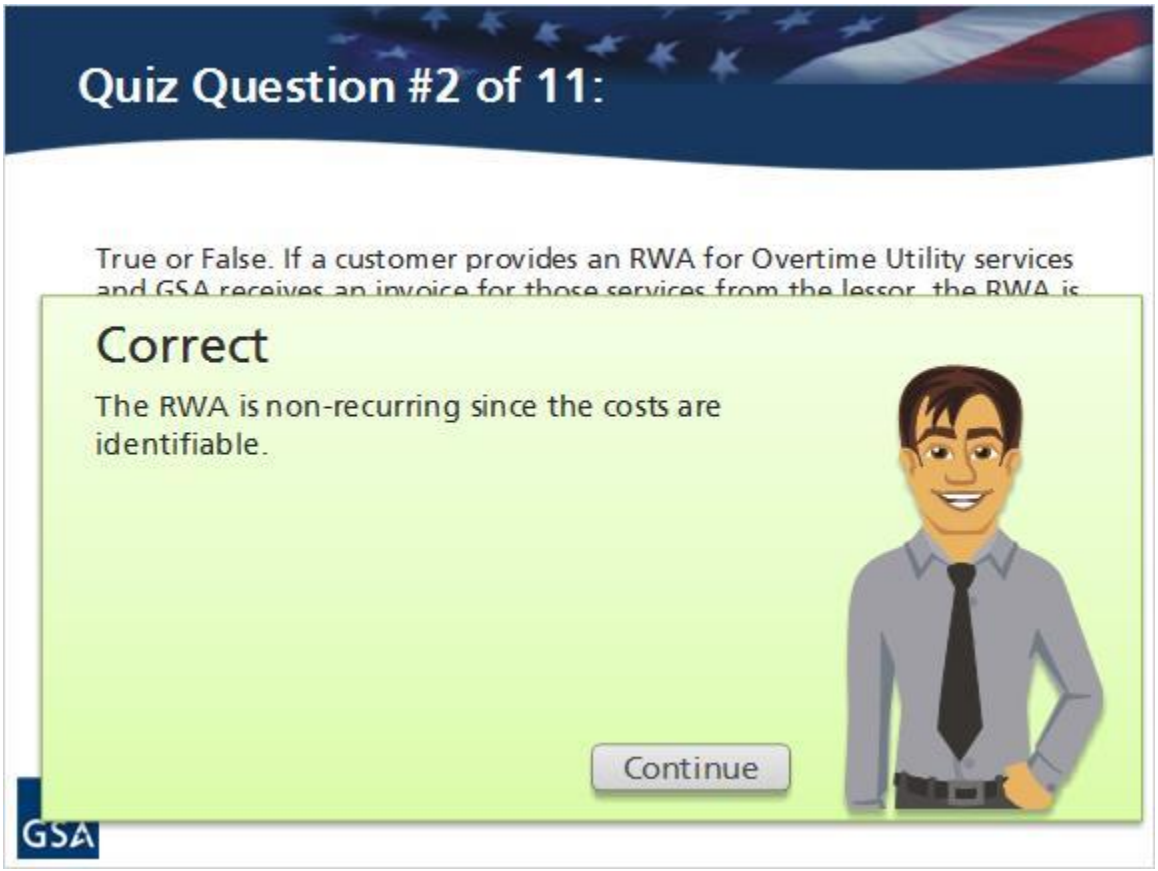


8.8 Quiz Question #2 of 11:



True (Slide Layer)



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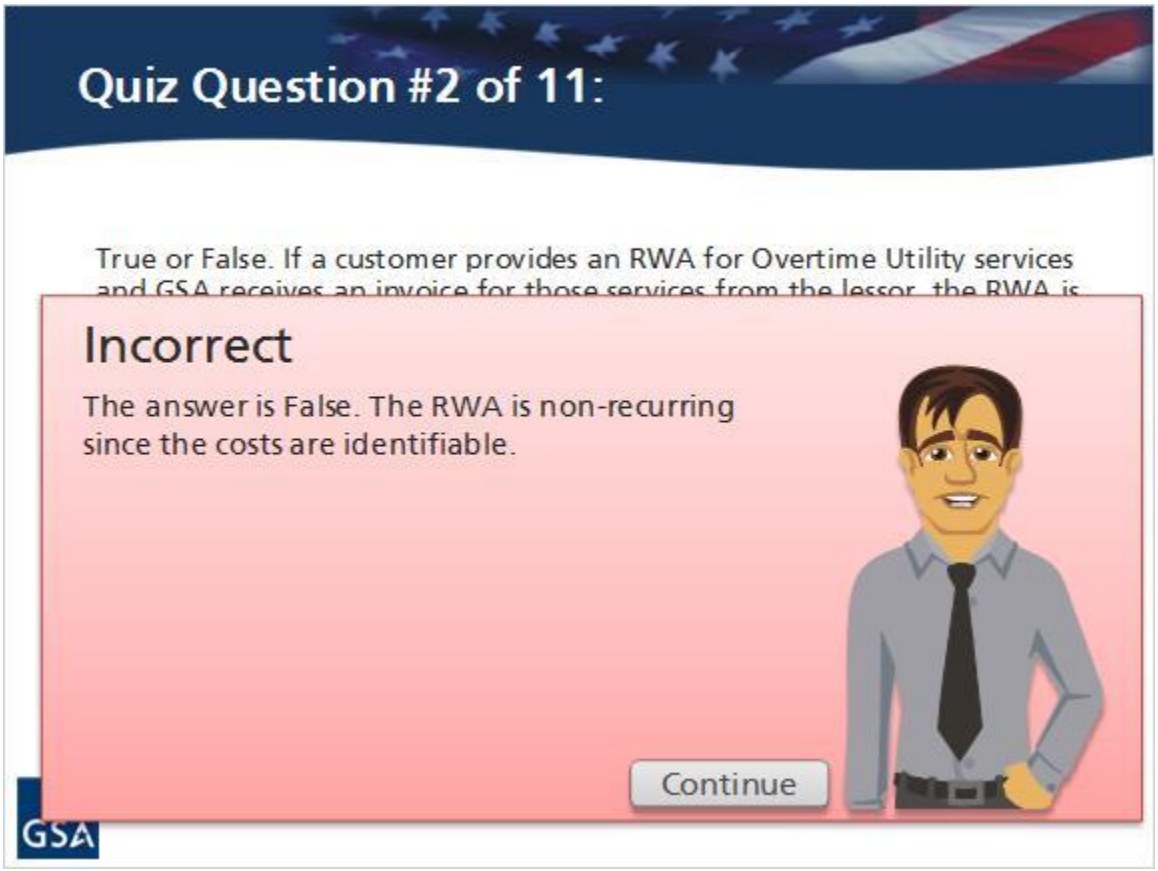

8.9 Quiz Question #3 of 11

Quiz Question #3 of 11

The answer choices below refer to *bona fide* need. Choose the best answer. *Bona Fide* need:

1. Refers to a genuine customer request/need that arises in, and is valid for obligation during, the period of availability of the customer's funds.

2. Must be assessed every time an RWA is received.

3. Can only be obligated for a need arising in the current fiscal year.

4. Allows GSA to accept an RWA even if the RWA currently lacks adequate information to award a contract.

- ○ A. One and Two
- ◉ B. One, two and three
- ○ C. One, three and four
- ○ D. One, two and four
- ○ E. None of the above

GSA

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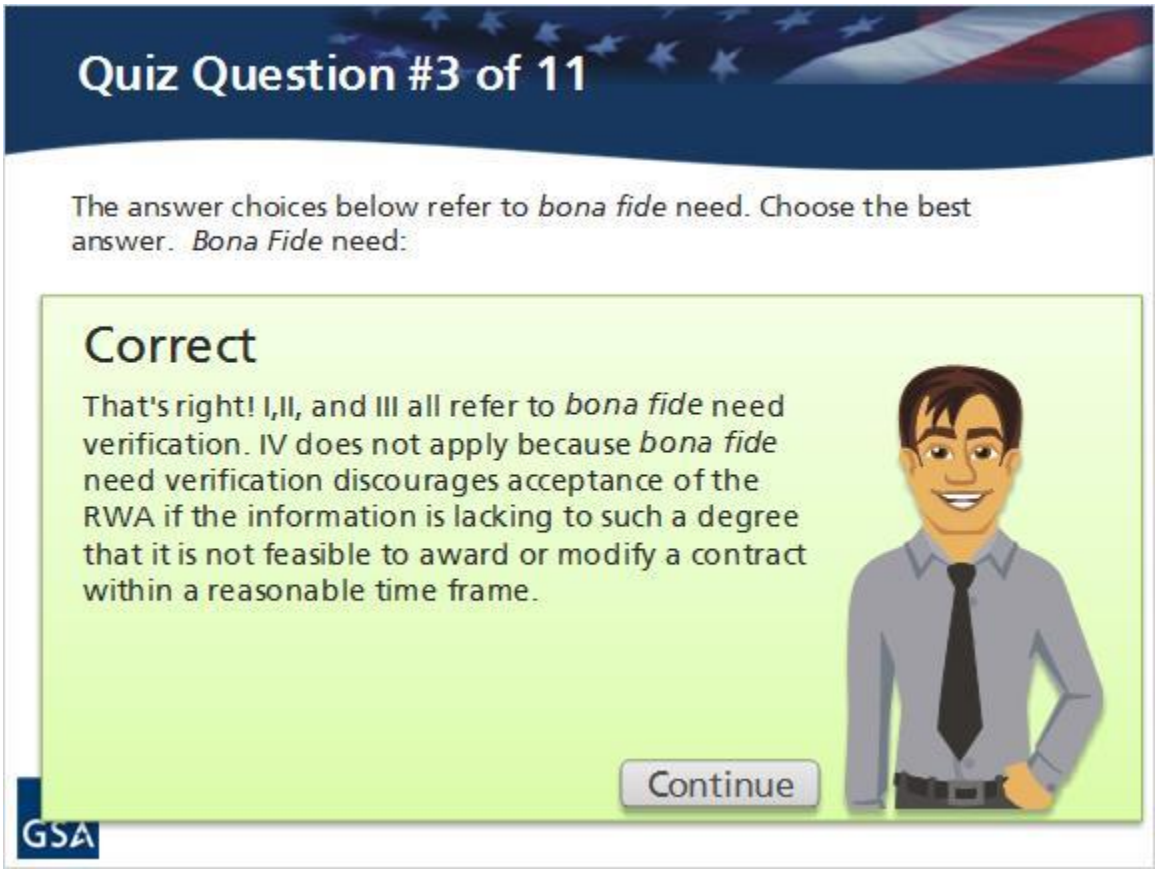

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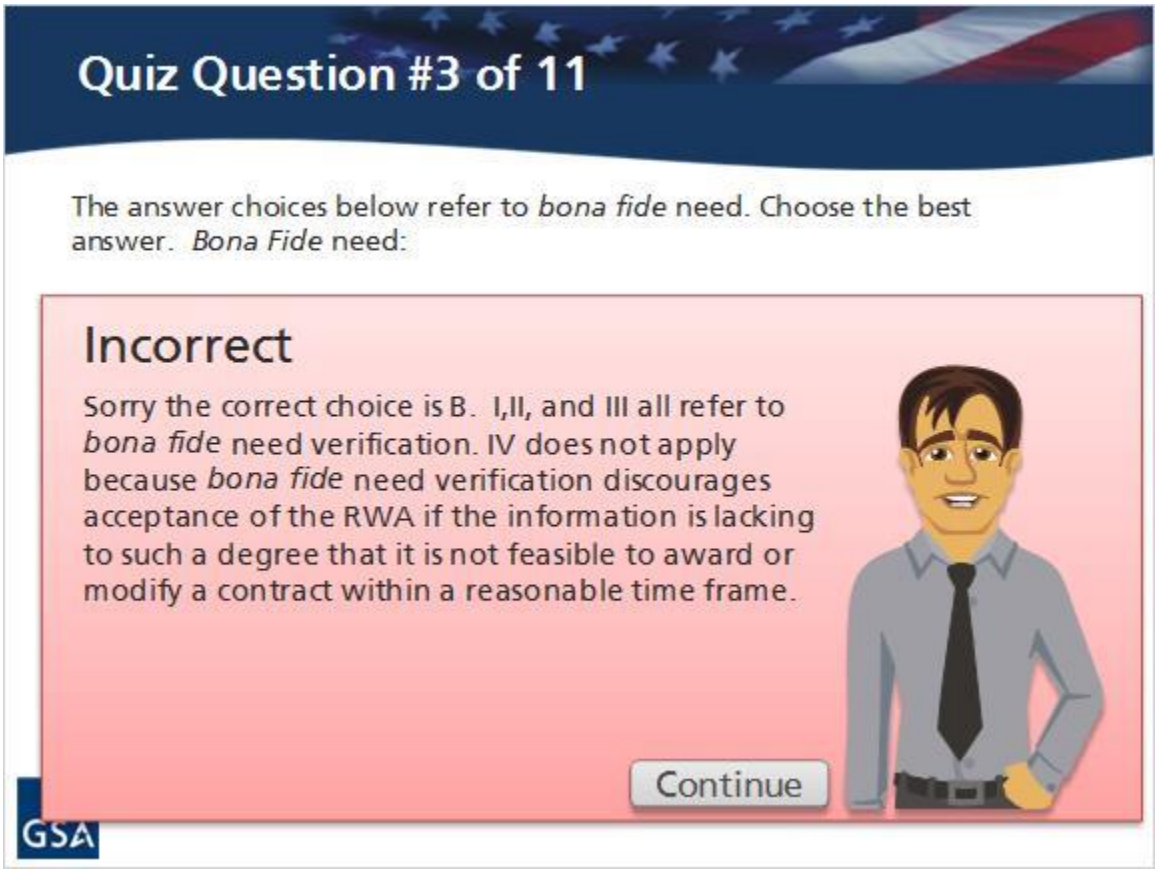
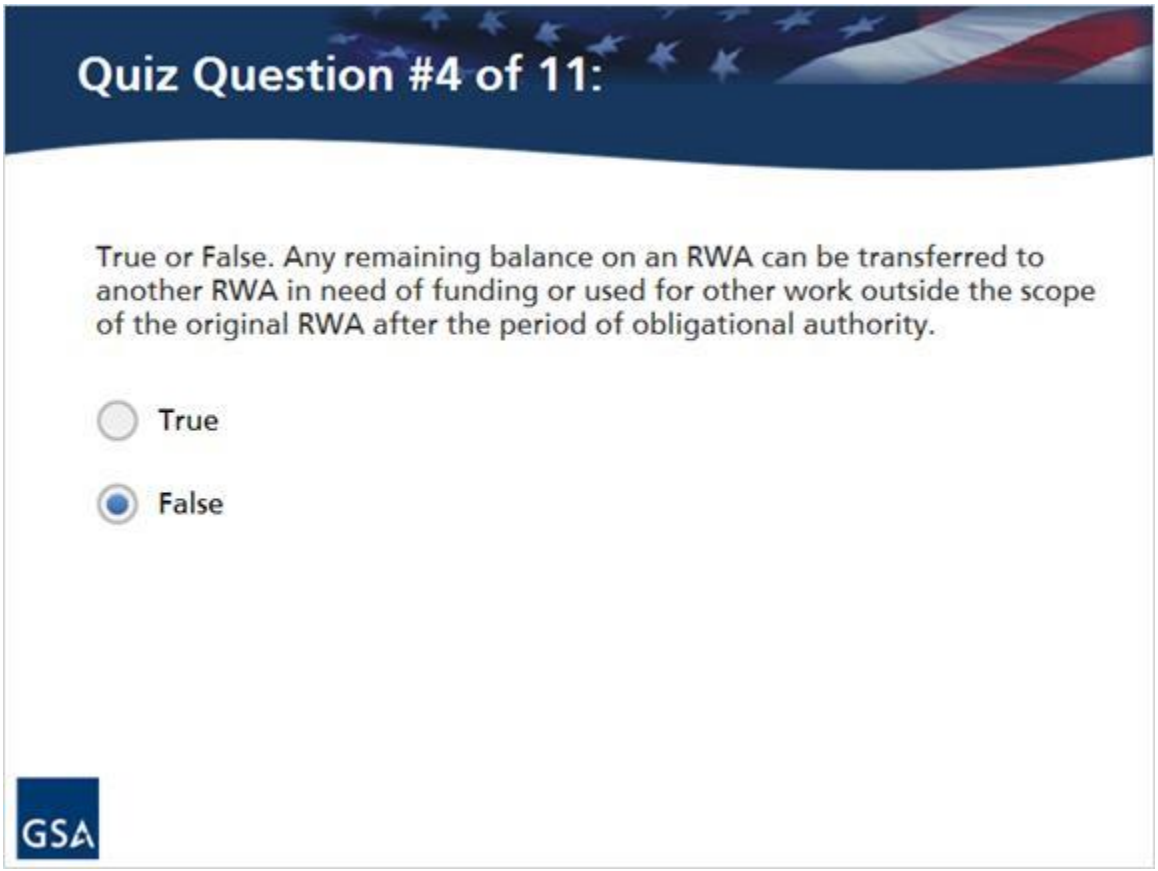


8.10 Quiz Question #4 of 11:



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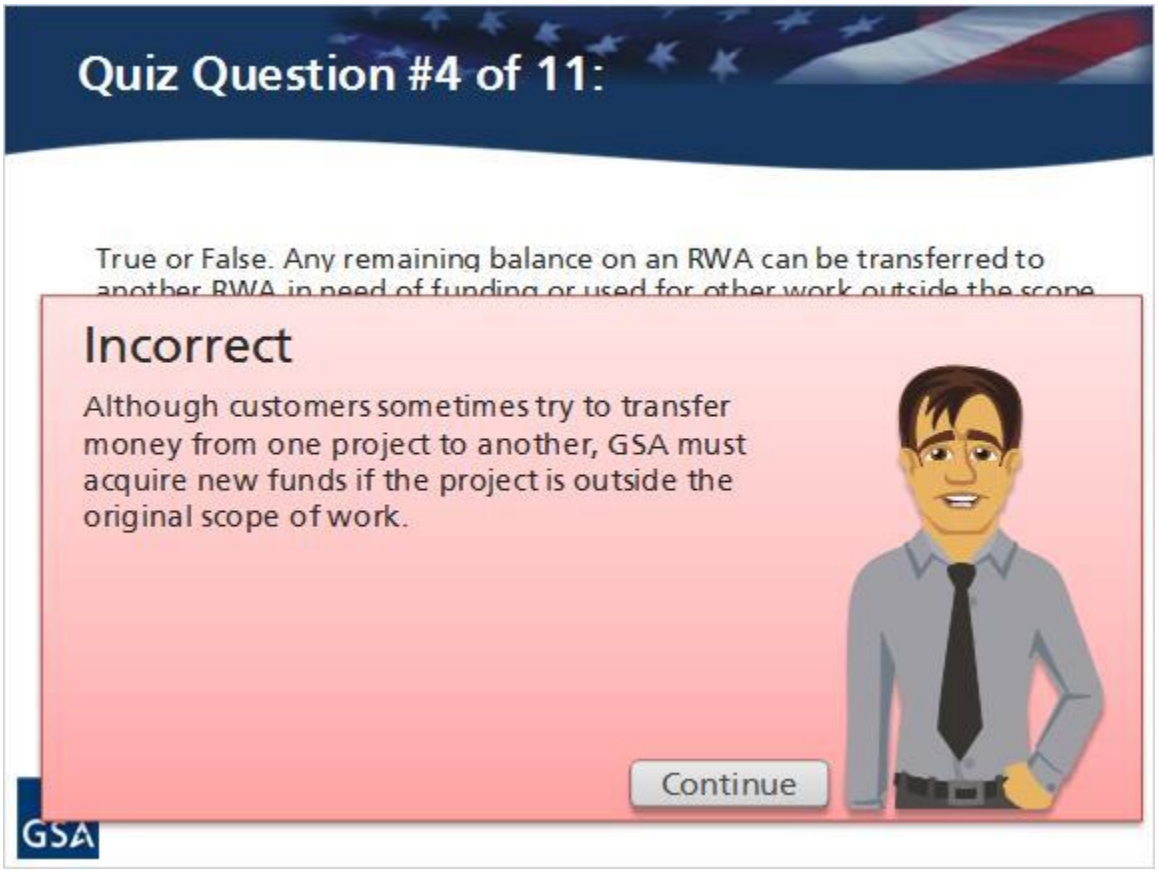

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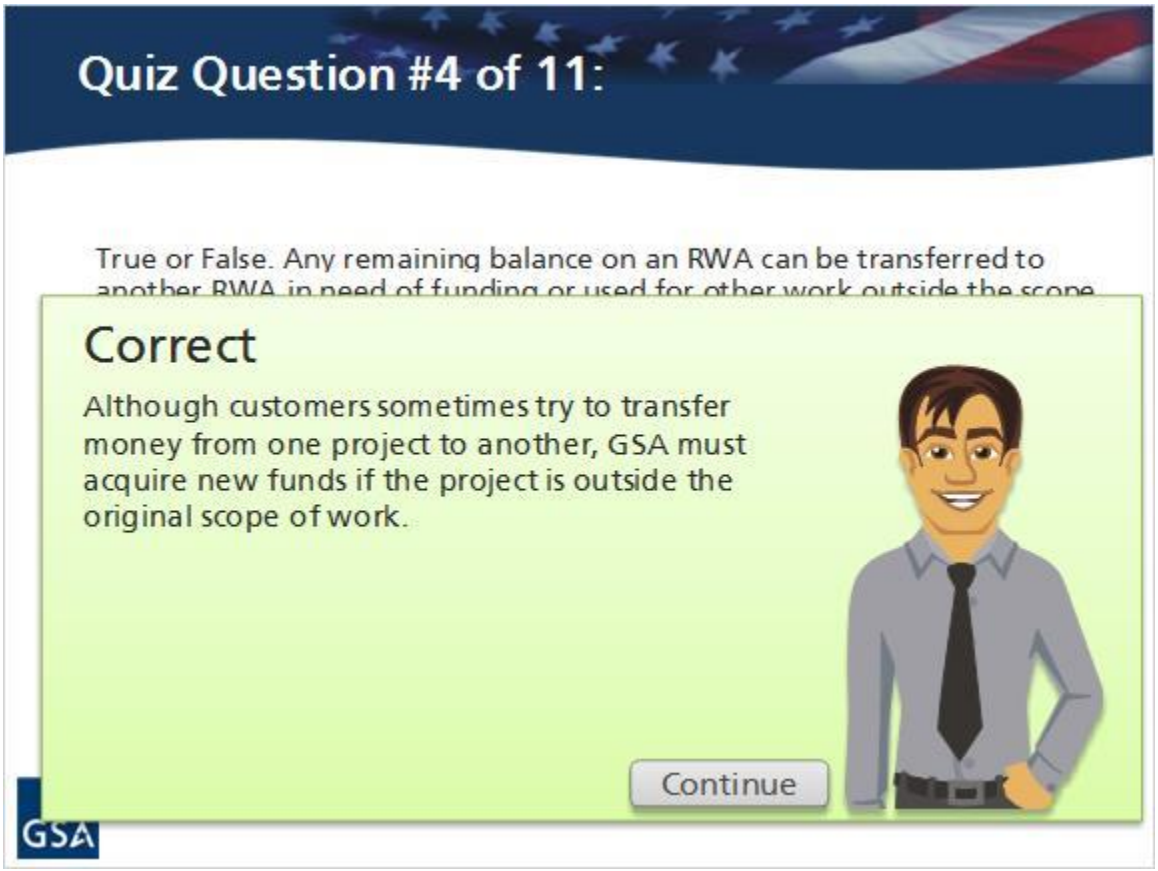
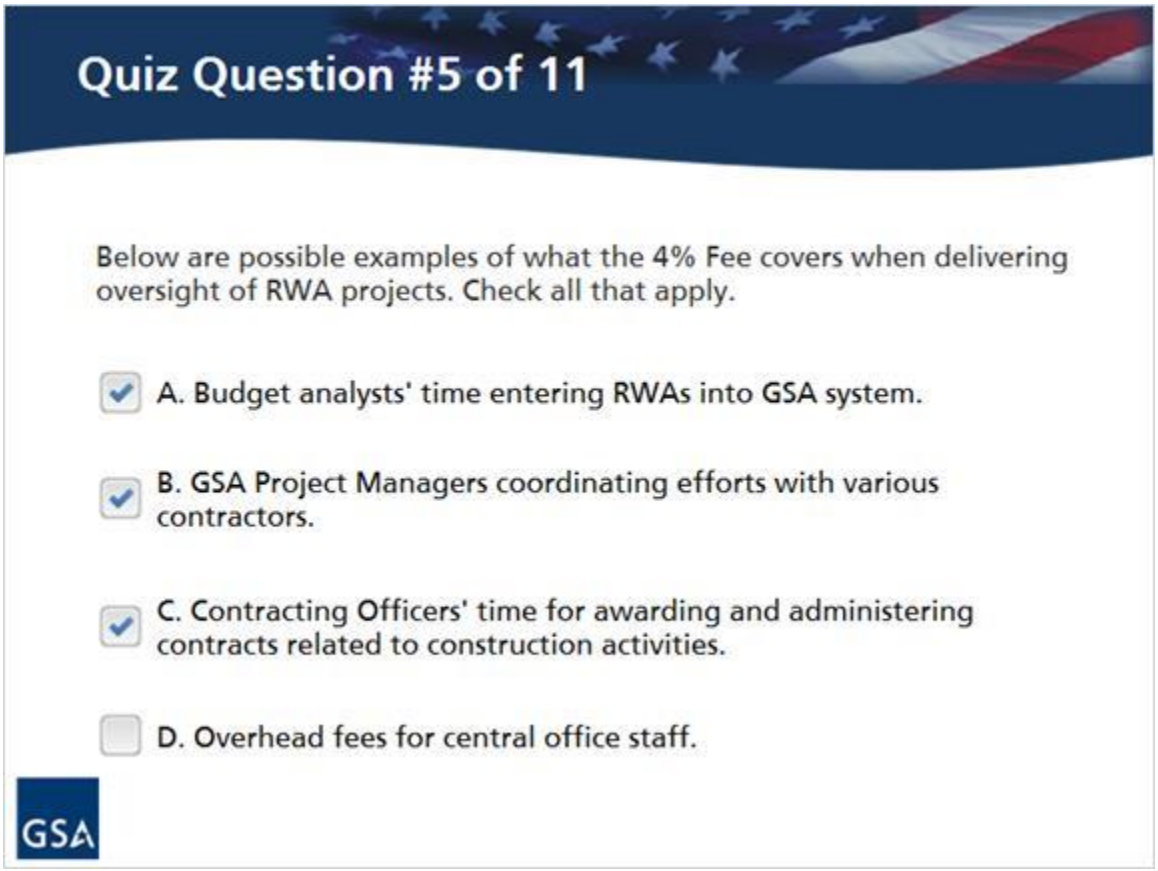


8.11 Quiz Question #5 of 11



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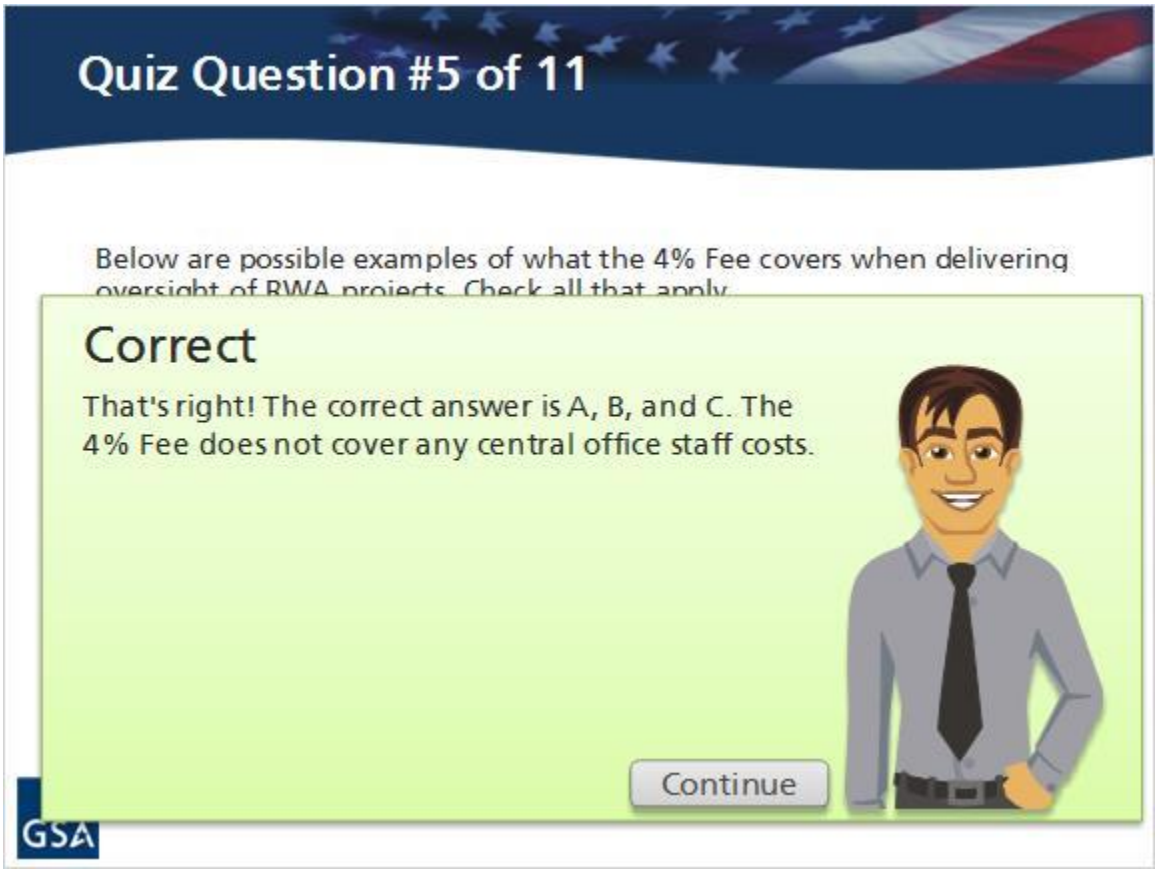

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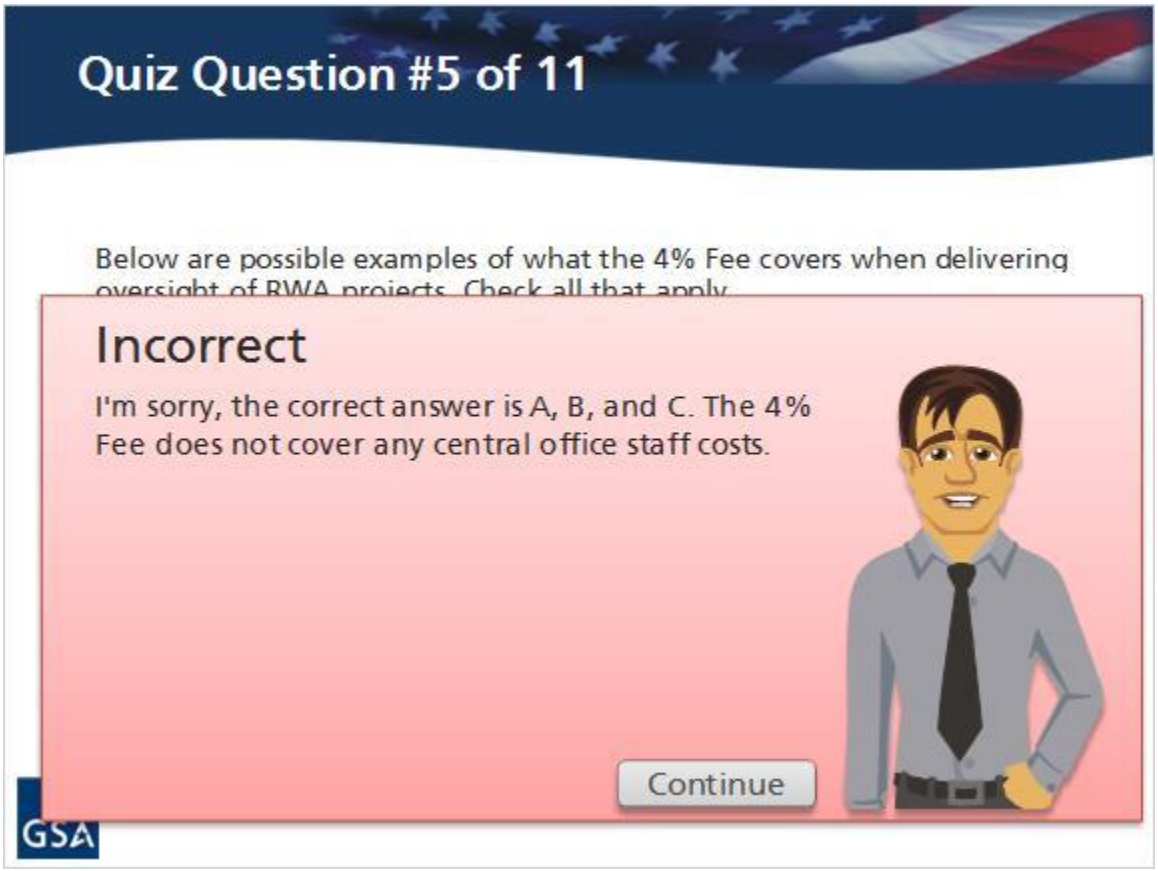
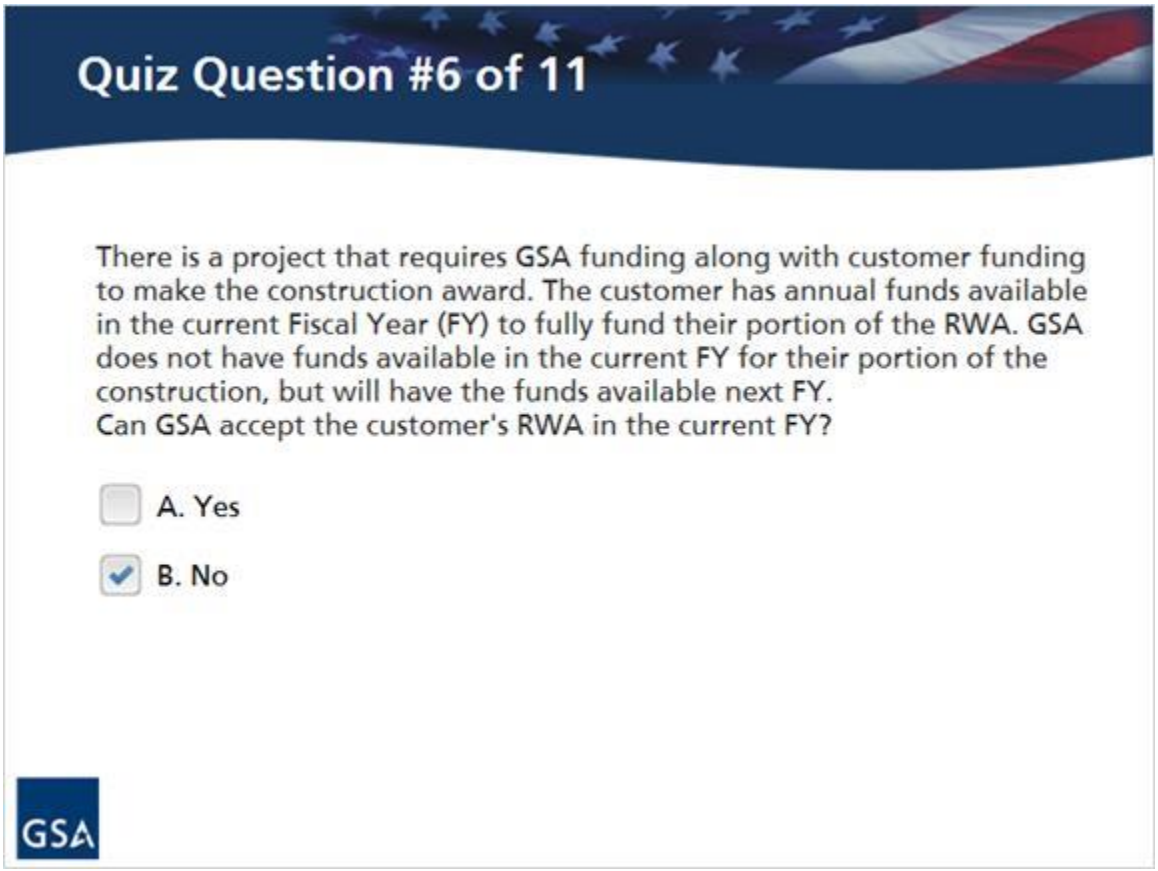


8.12 Quiz Question #6 of 11



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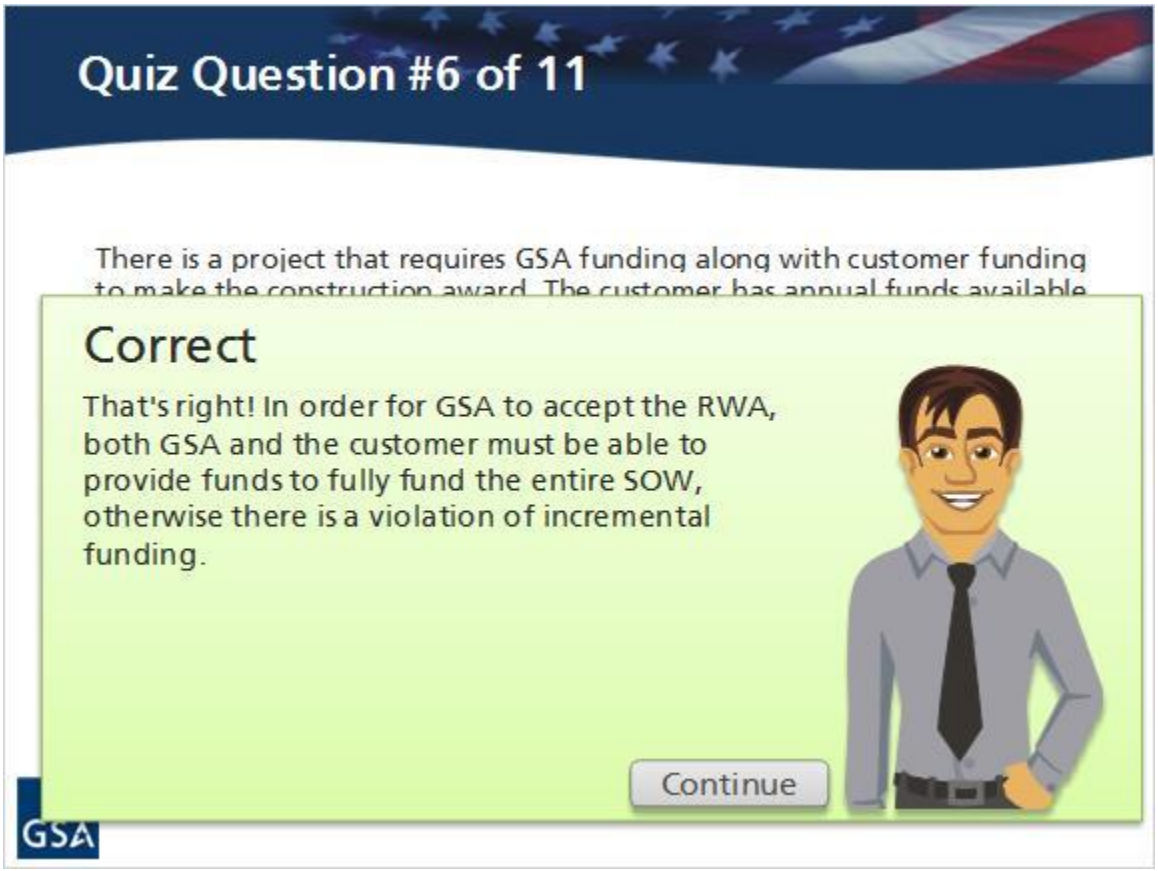

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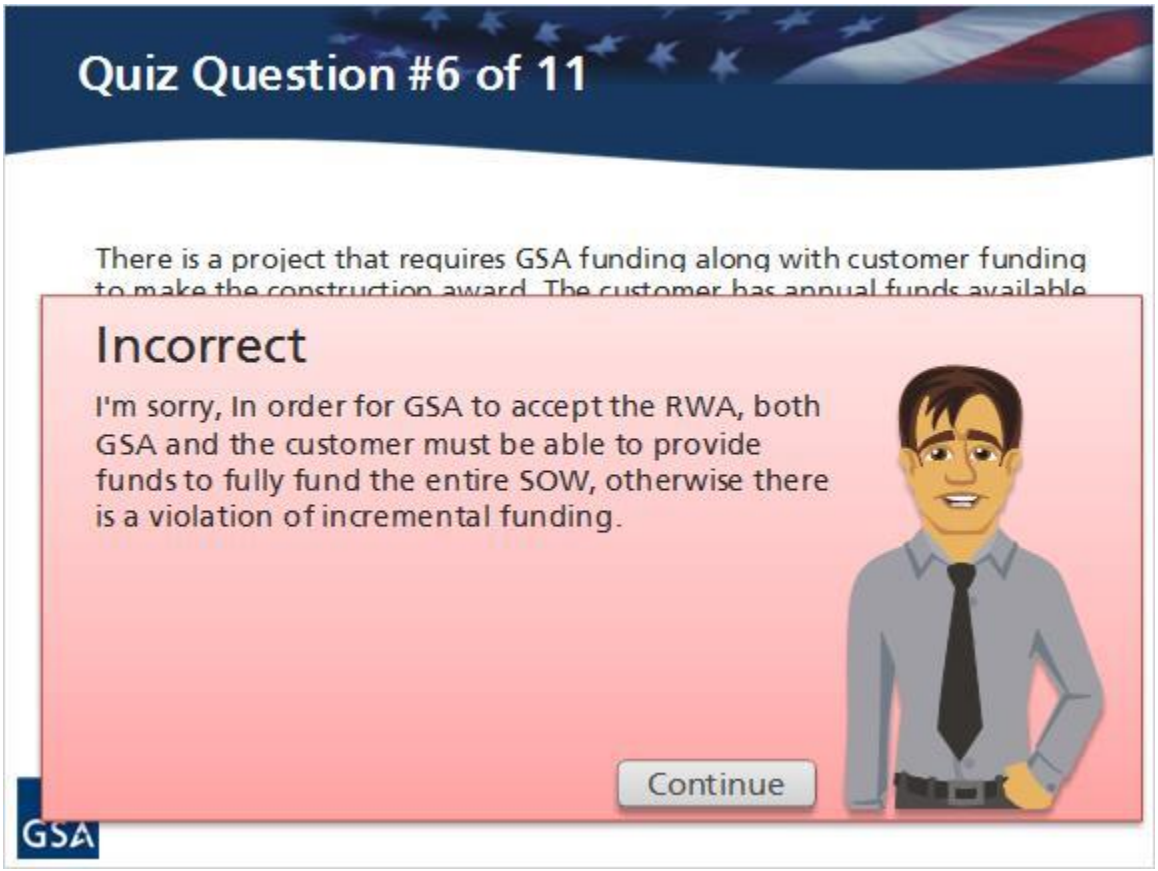


8.13 Quiz Question #7 of 11

(Multiple Response, 10 points, 1 attempt permitted)

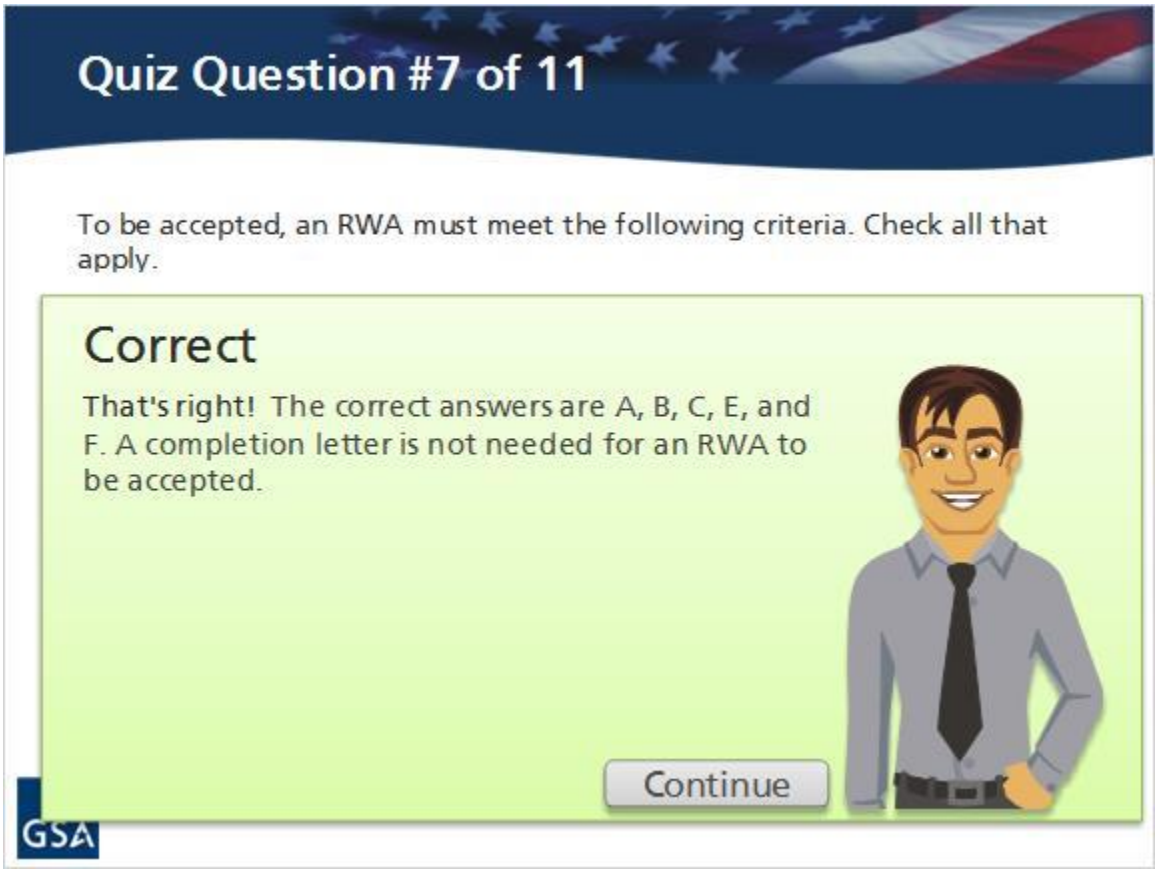
Quiz Question #7 of 11

To be accepted, an RWA must meet the following criteria. Check all that apply.

- [x] A. *Bona Fide* Need
- [x] B. Fully defined scope of work
- [x] C. Cost estimate
- [ ] D. Completion Letter
- [x] E. Proper funding
- [x] F. Required customer signature

GSA

Correct (Slide Layer)



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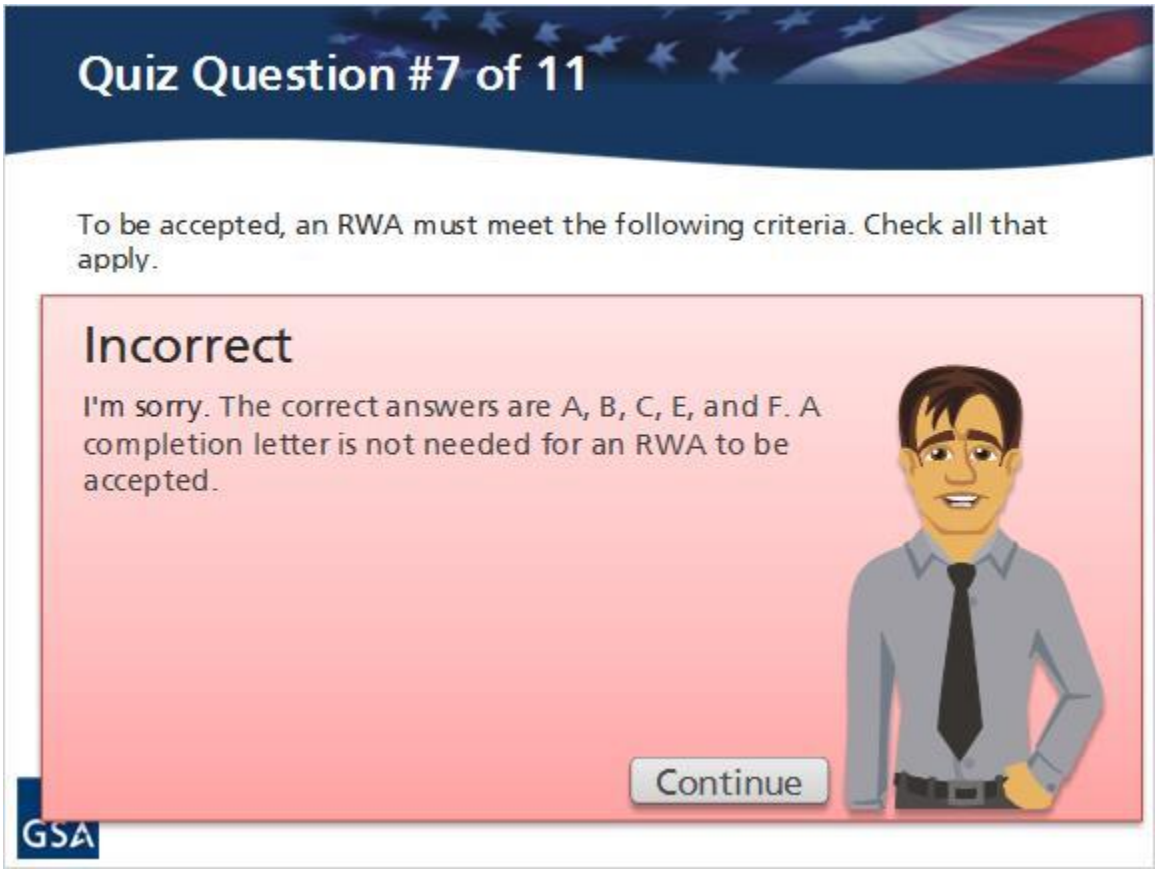

8.14 Quiz Question #8 of 11

Quiz Question #8 of 11

Amendments to RWAs must: (Choose the best answer)

i. Have a *bona fide* need.

ii. Have legally available funds.

iii. Have an appropriation that has not lapsed.

- ○ A. I, III
- ○ B. I, II
- ○ C. I only
- ◉ D. I, II, III

GSA

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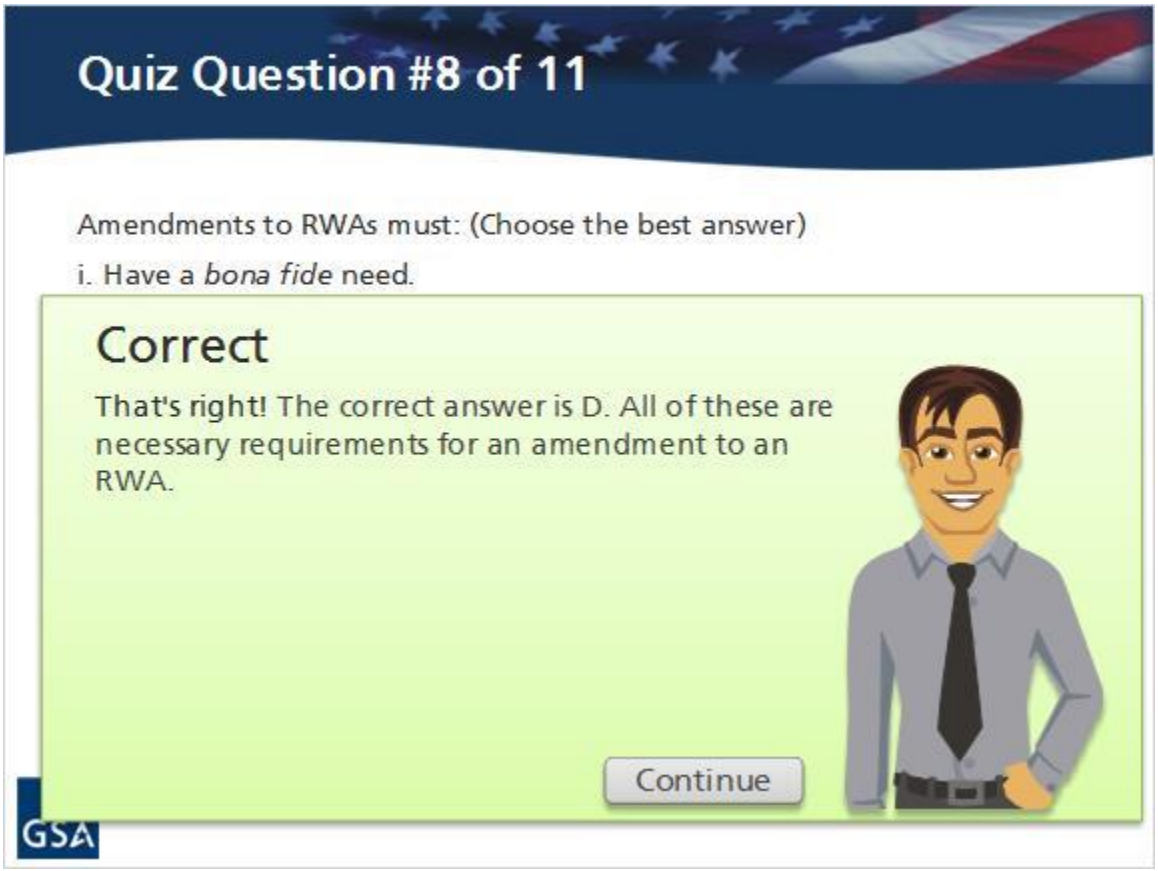

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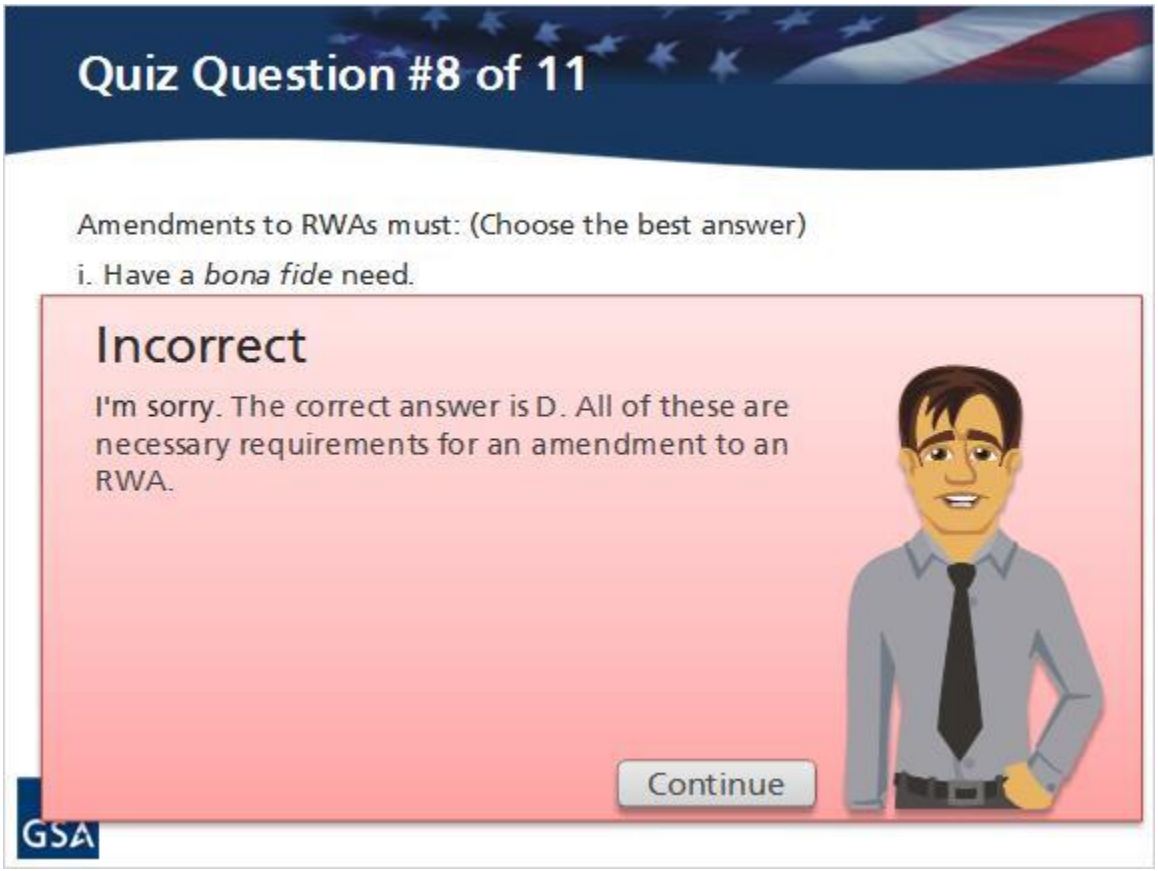

8.15 Quiz Question #9 of 11

Quiz Question #9 of 11

Put in chronological order.

i. GSA obligates funding to vendors as contracts are signed. GSA liquidates obligations as vendors deliver goods and/or services.

ii. GSA bills the customer for services rendered. Customer liquidates obligation as payments are made to GSA.

iii. Customer agency obligates funds to GSA in its financial system upon receiving Acceptance Letter.

- ○ A. I, II, III
- ○ B. II, III, I
- ◉ C. III, I, II
- ○ D. III, II, I

GSA

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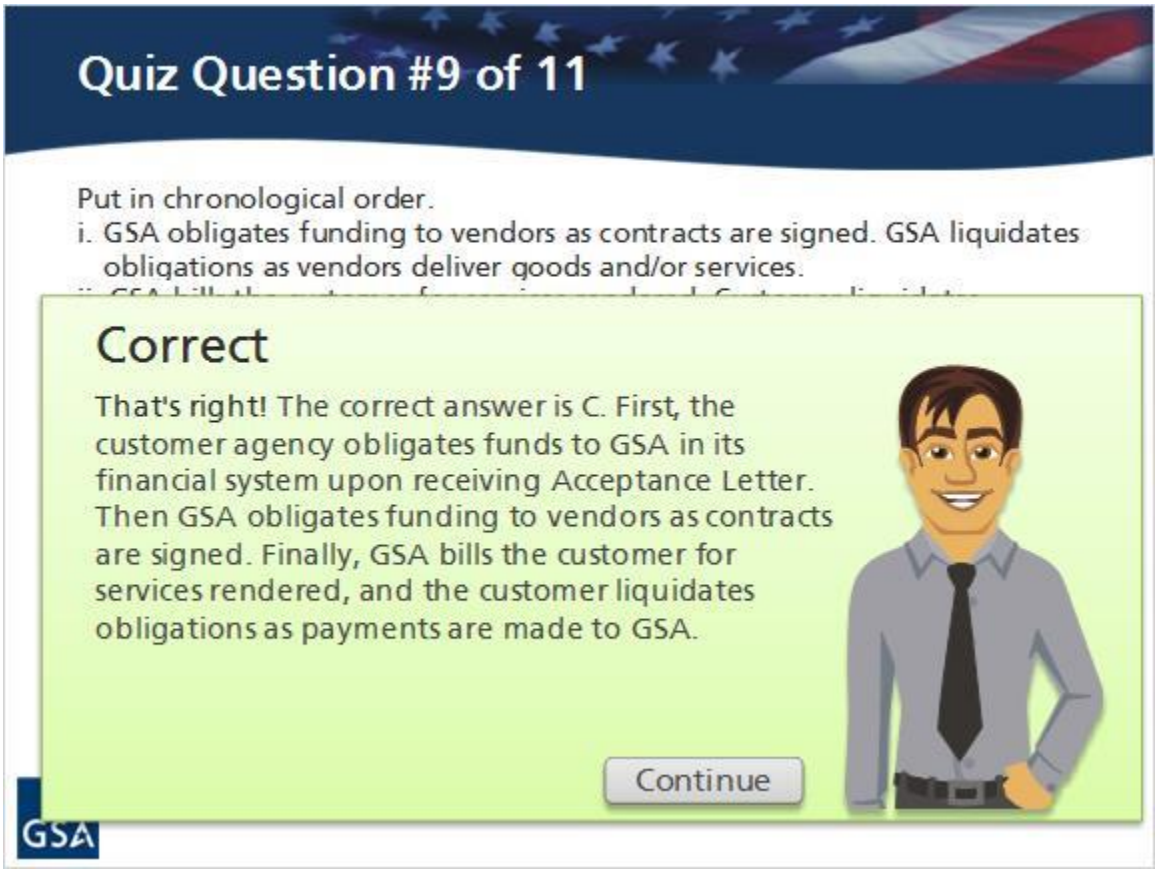

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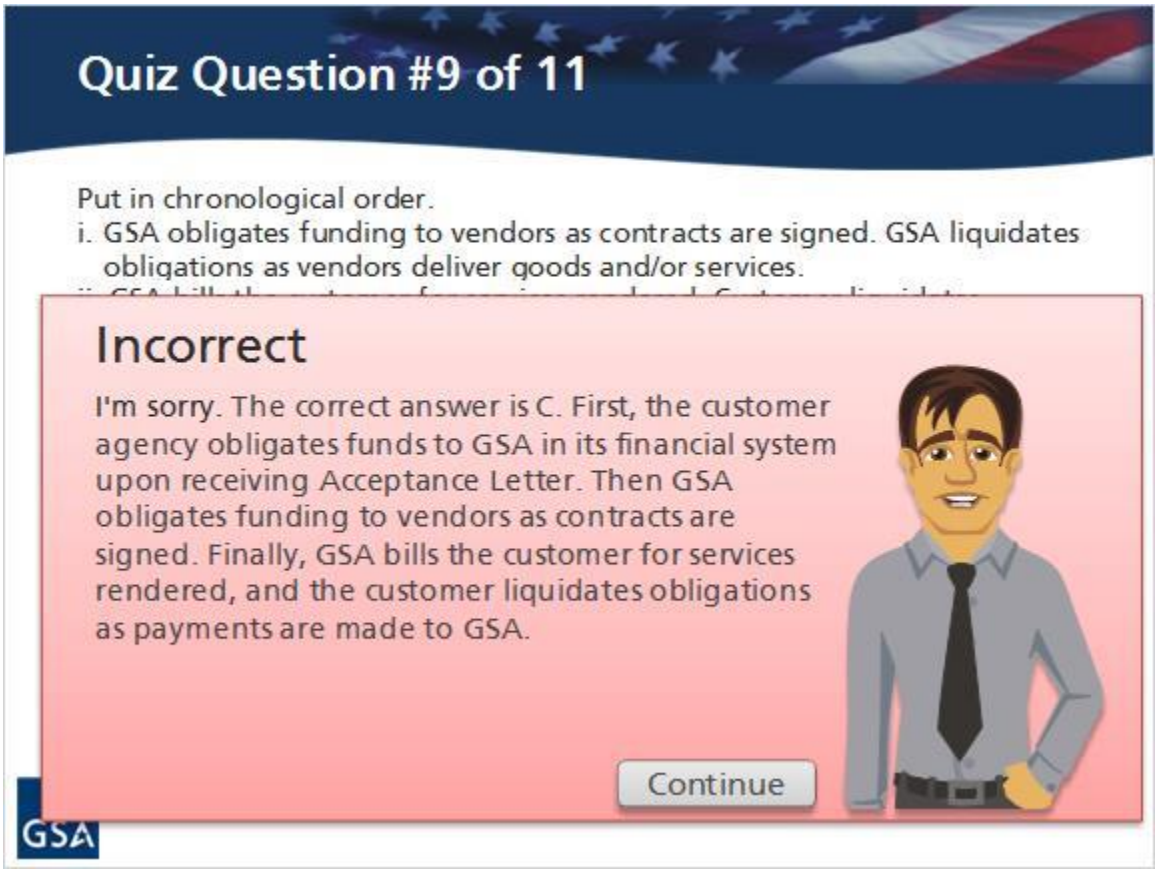
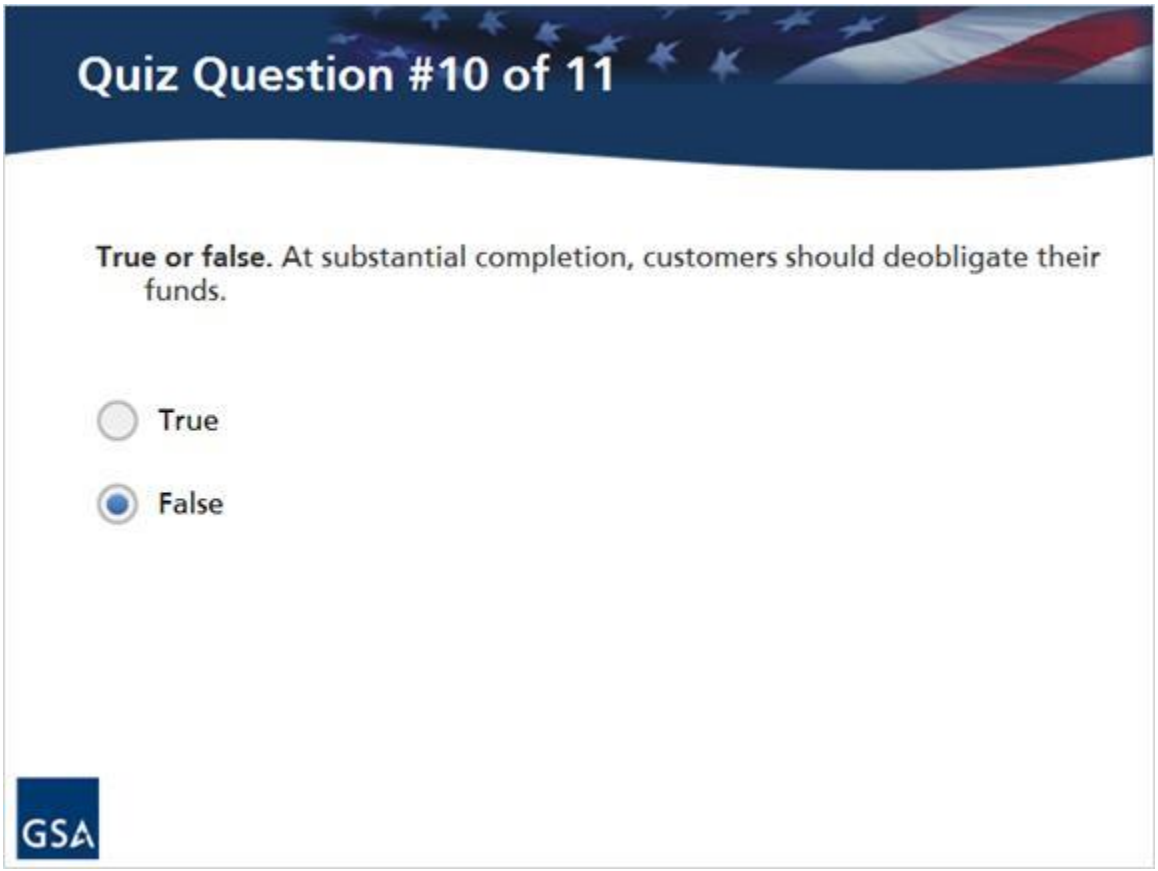


8.16 Quiz Question #10 of 11



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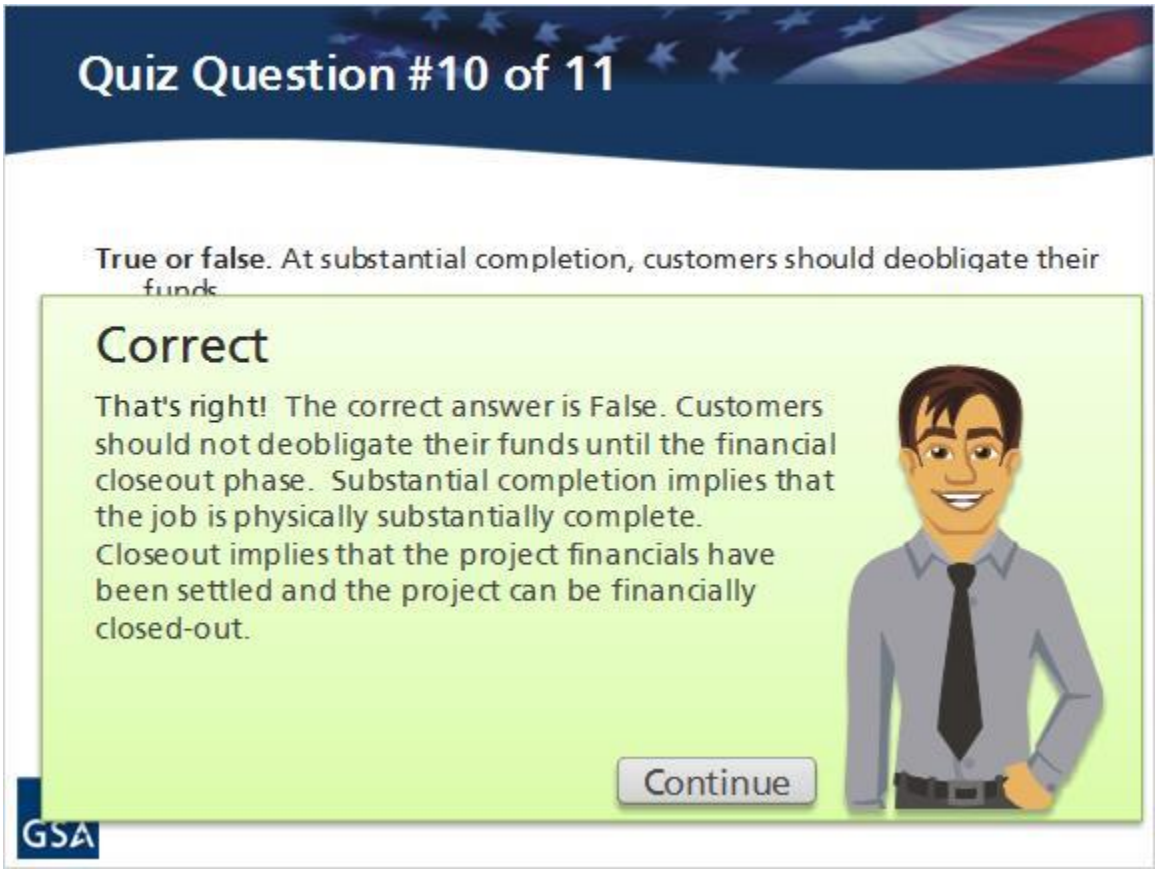

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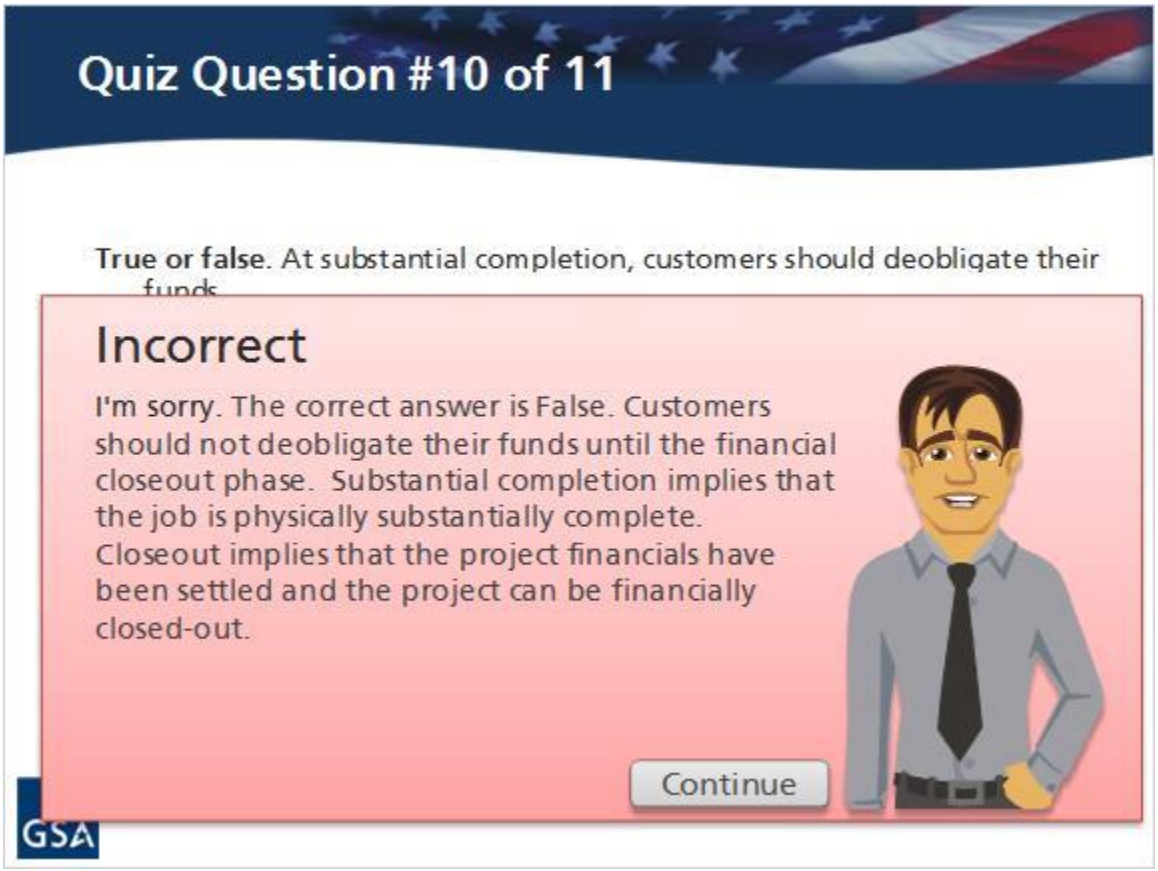
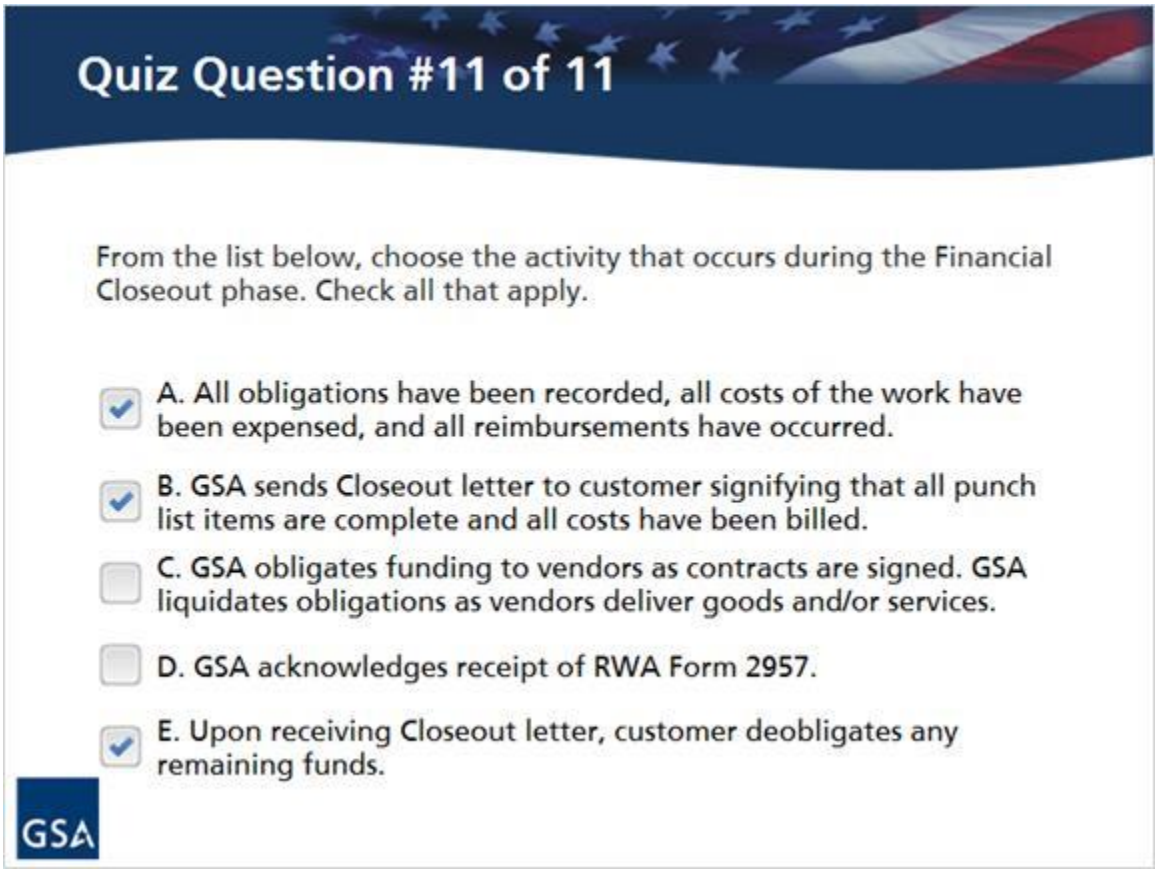


8.17 Quiz Question #11 of 11



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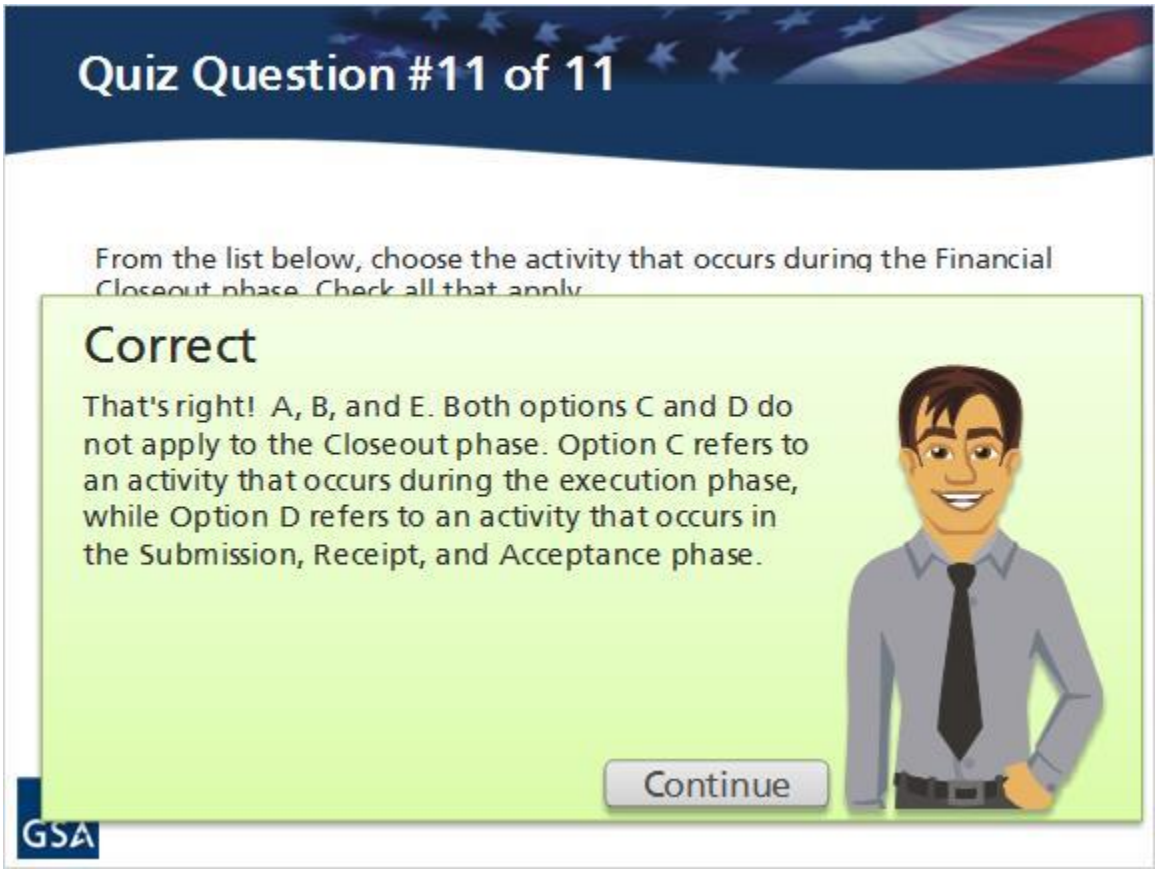

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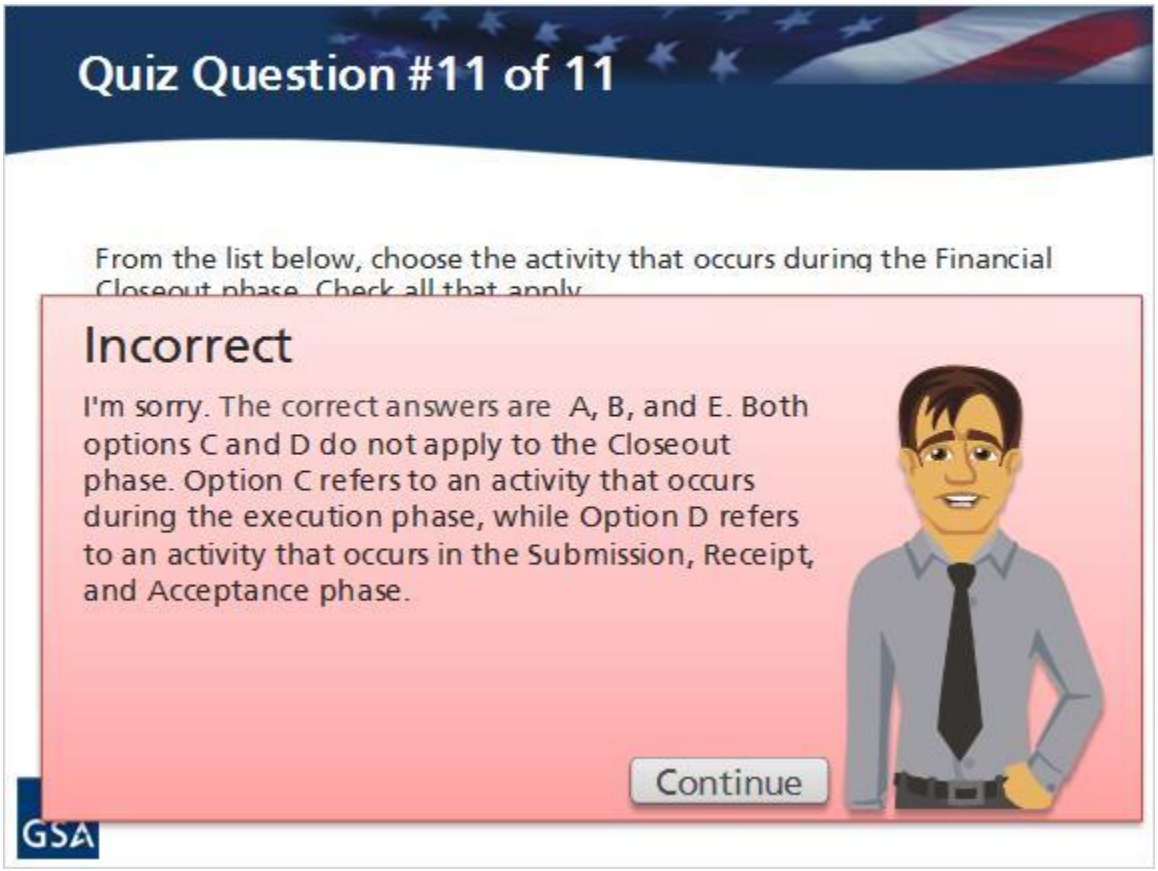

8.18 Results Slide

8.19 Thank You!