



United States Marshals Service POLICY DIRECTIVES

FINANCIAL SERVICES

4.1 Control of Funds

- A. Proponent:** Assistant Director (AD), Financial Services Division (FSD).
Telephone: 202-307-9027, Fax: 202-307-8340.
- B. Purpose:** To provide United States Marshals Service (USMS) policy and define the necessary requirements and responsibilities to ensure appropriate internal management control of all USMS funding, in compliance with the applicable laws and regulations.
- C. Authority:** Subsequent to [appropriation](#) of funds by Congress, the apportionment of those funds by the Office of Management and Budget (OMB) and the allotment by the Department of Justice (DOJ), the Director of the USMS assumes responsibility and control of all funds allotted, allocated, and/or transferred to the USMS. The responsibilities and requirements for managing these funds are described in *The Antideficiency Act*, [31 U.S.C. § 1341](#); the limitation on voluntary services, [31 U.S.C. § 1342](#); the sanctions for violating [31 U.S.C. §§ 1341](#) and [1342](#), [31 U.S.C. §§ 1349-1351](#); and the rules governing the *Apportionment Act*, [31 U.S.C. §§ 1511-1519](#); as implemented by [DOJ Orders 2030.4G](#), *Control of Funds Under Apportionments*, applicable sections of Annual Appropriation Acts as well as the government-wide general provisions cited in other Appropriations Acts, and [OMB Circulars A-11](#), *Preparation, Submission, and Execution of the Budget*, and [Circular A-123](#), *Management's Responsibility for Internal Control*. The body of law and regulations cited above require the Director to manage these funds consistent with congressional intent to ensure sound budget and program execution.
- D. Policy:**
1. **General Prohibitions, Approvals, and Exceptions:**
 - a. **Prohibitions:** The delegation of workplan or reimbursement authority from the Director carries with it the prohibitions cited in *The Antideficiency Act* ([31 U.S.C. § 1341](#)) and prohibits the following:
 - 1) Over-obligations of an Appropriation ([31 U.S.C. § 1341\(a\)\(l\)\(B\)](#)), an Apportionment ([31 U.S.C. § 1517\(a\)](#)), or an Allotment ([31 U.S.C. § 1514](#)). Making or authorizing an expenditure or obligation in excess of the amount available in an appropriation, apportionment, allotment, or workplan.
 - 2) Obligation in Advance of Appropriations ([31 U.S.C. § 1341\(a\)\(l\)\(b\)](#)). Obligation or contract for payment of money for any purpose in advance of appropriations made for such purpose, unless specifically authorized by law.
 - 3) Voluntary Service Acceptance ([31 U.S.C. § 1342](#)). Acceptance of voluntary service or employment of personal service in excess of that authorized by law except in cases of emergency involving the safety of human life or the protection of property.
 - b. **Approvals to Use Agency Funds:**

- 1) **Headquarters/Districts:** Program officials will follow the approval standards set forth in this policy directive, as well as Policy Directive 6.2.B, [Requisitions and Pre-Procurement Approvals](#).
- 2) **Chief Financial Officer (CFO):** The CFO, Associate Directors, and Deputy Director will review and approve annual spend plans for USMS Headquarters and districts. Upon approval, the CFO provides funding to Headquarters and districts using the approved organization codes and project codes. Headquarters and district program managers are responsible for executing the approved spend plans. Spend plan preparation, including amendments, is based on the procedural guidance issued by the CFO.
- 3) **Approving Officials:** Documents are forwarded to the following levels for final approval prior to the obligation of funds.
 - a) All documents with a value up to \$100,000 must be approved by a United States Marshal (USM), the requesting Division's AD, or Staff Office's Chief, as appropriate.

c. **Exceptions:**

- 1) **United States General Services Administration (GSA) Occupancy Agreements:** Any initial GSA Occupancy Agreement to obtain a new space, a replacement space, or to consolidate two or more existing spaces into one require approval through the CFO so that rent and other resource estimates may be incorporated into current funding availability and future budget submissions.
- 2) **Reimbursable Agreement (RA):** The CFO, or the delegated approving authority, is responsible for these actions, regardless of the amount.
 - a) The unlimited signature authority for approval of RAs stems from [The Economy Act](#) requirement that enable agencies to make intra-governmental payment through the Intra-governmental Payment and Collection (IPAC) system.
 - b) The single point of contact for IPACs resides in FSD Finance. For RAs that require apportionment, FSD Budget has sole responsibility for preparing Form SF-132, *Apportionment and Reapportionment Schedule*, and SF-231, *Report on Budget Execution and Budget Resources*, through DOJ and OMB to apportion funds for use.
- 3) **Modifications:** The CFO is delegated approval for any previously approved contracts that extend the performance period for option year(s). If the modification increases the total contract award, re-approval through the CFO is required.

2. **Requests for Agency Resources:**

- a. Frequently, sources outside the USMS submit urgent requests for program initiatives and resource estimates which often bypass normal protocol channels due to tight deadlines. Despite the urgency, these external requests for assistance may also have long-term consequences not immediately appreciated or understood. To ensure proper coordination and assessment of any potential impact:

All requests for USMS resources impacting any funding source must be coordinated and approved by the CFO, Associate Directors, and the Deputy Director prior to being forwarded outside the USMS.

3. Report of Violations:

- a. The CFO is responsible for reporting on the status of funds for all workplans established within the various funding sources. If obligations exceed the workplan funds, violate appropriation language, or exceed authorization limitation, administrative sanctions may apply.
- b. If an over-obligation results in a funding deficit of the USMS allotment, the responsible official may be cited in required reports to the Assistant Attorney General for Administration, OMB, the President, and Congress as necessary.
- c. Penalties included in [31 U.S.C. § 1349](#)(a) and [31 U.S.C. § 1518](#) provide that an officer or employee violating [31 U.S.C. §§ 1341\(a\)](#), [1342](#), or [1517\(a\)](#) is subject to appropriate administrative discipline, including, when circumstances warrant, suspension from duty without pay or removal from office. In addition, an officer or employee who knowingly and willfully violates these sections shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both, pursuant to [31 U.S.C. §§ 1350](#) and [1519](#).

E. Responsibilities:

1. As head of a DOJ component, the USMS Director is required to:
 - a. Commit, obligate, and expend funds within the limitation and purpose of the appropriation as warranted and allotted, including the preparation and submission to the Assistant Attorney General for Administration of annual operating plans and modifications to the operating plans;
 - b. Prepare and submit reprogramming requests prepared in accordance with guidance issued by the Assistant Attorney General for Administration or his/her designee;
 - c. Develop and maintain a system of internal controls to ensure effective and efficient operations, reliable financial reporting, and compliance with applicable laws and regulations;
 - d. Prepare and secure approval from the Assistant Attorney General for Administration of formal operating procedures that will provide for the assessment, documentation, and reporting of internal controls, as required by [OMB Circular A-123](#);
 - e. Prepare a statement of assurance for the overall adequacy and effectiveness of internal controls over the administrative control of funds;
 - f. Complete and submit financial statements and other financial reports according to established DOJ policies and within required timeframes; and
 - g. Report in writing any violations of the provisions of [31 U.S.C. §§ 1341](#), [1342](#), or [1517](#) together with all pertinent facts and any plans to take corrective action.
2. The CFO is responsible for integrating all planning and formulation, fiscal execution, and program analysis associated with all USMS programs, projects, and activities.

Additionally, the CFO is responsible for justifying resource requests, managing the workplan allocation process, establishing funds control and reporting systems, allocating positions, tracking work year consumption, and reporting violations.

3. USMS program managers who receive workplan allocations are further delegated responsibility for management of funds from all or portions of USMS appropriations. Program managers are responsible for following CFO guidance and procedures that relate to financial management.
4. All USMS employees are charged with the responsibility of effectively, efficiently, and economically carrying out their respective duties following all federal government laws, rules, and regulations dictating the expenditure of funds.

F. Procedures:

1. Workplan Process:

- a. The allocation of workplan amounts to program managers represents limited delegation of authority from the Director, to obligate funds to implement specific program objectives that are consistent with enacted appropriations laws.
- b. Program managers who receive funding allocations are responsible for establishing appropriate internal monitoring systems to control spending within their available allocation.
- c. Workplan amounts may include funds transferred from other USMS workplans, as well as reimbursements earned from other appropriations.
- d. The CFO is responsible for issuing workplans for all appropriations, as approved by the Director and communicating any programmatic guidance included with the funding allocations. This issuance is termed the "initial allocation" of workplan funding and will show the delegated funding level within which the workplan holder must operate.
- e. Deviations from the workplan, regardless of appropriation, are not permitted without prior approval from FSD. Specific guidance regarding realigning funds within the workplan is provided by the CFO before the start of each fiscal year and updates are provided as needed to reflect the priorities of the Director and Deputy Director.
- f. Unless otherwise indicated by law or specified by DOJ guidance, operations conducted under an enacted Continuing Resolution require that the rate of obligation for the USMS must not exceed the same period during the previous fiscal year. For individual workplan holders, obligations must be within workplan allocation amounts provided. Operations during a Continuing Resolution require the same funds control and management as regularly appropriated funds.

2. Establishing a Salaries and Expenses Workplan: The CFO is responsible for initiating the annual workplan process at the time and in the format most appropriate to the current fiscal guidance provided by the Director, DOJ, OMB, and Congress. The workplan includes:

- a. **Base Level for the Upcoming Fiscal Year:** Computed by increasing, decreasing, or not changing the previous fiscal year workplan allocation for known factors impacting the upcoming fiscal year. Specific instructions regarding price adjustment factors are included in the annual guidance provided by the CFO.

- b. **Program Changes:** Includes new resources (program increases), offsets (program decreases), or rescissions enacted by Congress.

3. **Reimbursable Agreement Workplan Allocations:**

Reimbursable Workplan Allocations derived through signed RAs on Form [DOJ-216](#), *U.S. Department of Justice Reimbursable Agreement between Agencies*, are issued by FSD for reimbursable activity anticipated with other federal agencies. According to [DOJ Orders 2030.4G](#), *Control of Funds Under Apportionment*, "Extreme care should be taken in obligating money earned but not collected." Unearned reimbursements constitute a reduction to total budget authority. Program managers must ensure that negotiated RAs are properly executed for amounts sufficient to cover the services provided.

- a. All RAs must be signed by the CFO or his/her designee.
- b. The program office submitting the RA where the USMS is the seller/provider is responsible for monthly reconciliation to ensure earned reimbursements are valid and collected.

4. **Adjustments to Workplan:**

- a. **Allocation Adjustments:** The Director may increase or decrease workplan allocations as a result of congressional action (such as a supplemental, rescission, or sequestration) or as a result of unforeseen changes in requirements or changes in priorities.
- b. **Reimbursement Authority:** Workplan holders are allocated estimated reimbursable budget authority provided a valid RA exists.
- c. **Director's Control Baseline (DCB):** Each appropriation has an established baseline as the result of an enacted appropriation from Congress or a transfer, allotment, or agreement from another federal agency. This baseline serves as a control total for establishing the DCB. When funds are provided to the USMS, the specific USMS organization code, project code, and object class category is specified in a spending plan called the DCB. The DCB is subject to approval by the Director and/or Deputy Director before funds are provided by FSD to the workplan holder. Once the DCB is approved, funds are provided by FSD to enable the workplan holders to establish commitments and obligations in the financial system.
- d. **Project Code/Object Class Transfers:** The transfer of funds between project codes is subject to approval by FSD. Specific procedural guidance is issued by the CFO to determine the dollar thresholds.

5. **Position Allocation:** The CFO is responsible for tracking the total number of authorized positions, the number of positions available by funding source, and the position allocations for each USMS office. Authorized positions are those supported by appropriate funding and are expressed in terms of 1 year of full-time workload. FSD is responsible for establishing the end of year on-board/assigned (funded) strength of the USMS. The CFO is also responsible for establishing position control numbers (PCN) for positions to be filled and determining if a position can be converted to a different series within funding availability. The Human Resources Division (HRD) is responsible for tracking the vacancies and on-board personnel for each USMS office. HRD is also responsible for tracking where the position is located, who (the actual employee) is in each position, and the methods for hiring. HRD and FSD will be notified per a staff meeting, an e-mail from the Deputy Director or designated person, or a Staffing Decision

Document of any decisions made by the Director or Deputy Director regarding the allocation of new positions or position conversions or upgrades.

- a. **Allocation Adjustments:** The Director or Deputy Director may increase or decrease the number of positions allocated to an office based on workload, congressional action, funding availability, unforeseen changes in requirements, or changes in priorities. FSD is responsible for establishing and maintaining the process for recording the USMS's actual current and historical strength.
 - b. **Creating Positions:** No appropriated or reimbursable position may be created or allocated without prior approval from the Director or Deputy Director.
 - c. **Filling Vacancies:** Personnel actions to create a position, recruit new employees, convert a position from one type to another, upgrade a position to a GS-13 level and above, or reassign existing employees must be sent to the Director and Deputy Director for review and approval prior to action by FSD and HRD.
6. **Financial Management:** Each program manager with workplan responsibility, whether Headquarters or a district, is responsible for monitoring and controlling all obligations incurred against the various workplan allocations for which he/she is responsible. This includes instructing employees on the proper execution of financial transactions and the comprehensive reporting of all commitments, obligations, accruals, and expenditures against the workplan and the regular reconciliation of any internal records with the balances reported in the official financial accounting system.
7. **Centrally Managed Workplans:** Certain funds, because they are reimbursed from other agencies, or because they are tied to nationwide programs or a fluctuating workload, are administered centrally by designated Headquarters organizations. These workplans will be maintained to ensure that there are adequate funds available, to the extent possible, to meet the needs of the USMS.
- a. District offices may request additional budget authority from these centrally managed workplans; however, the respective Headquarters offices are responsible for assuring that funds are available and utilized consistent with existing policies.
 - b. These funds are not intended to augment district workplans on a recurring basis. They are intended to fund expenditures outside the scope of the base district workplan allocation or to assist the district when workplan funds are not sufficient to meet the mission requirements.
8. **Budget Execution and Performance Management:**
- a. Each Chief Deputy United States Marshal (CDUSM), AD, Staff Office Chief, or designated program manager assigned workplan responsibility supervises, manages, and ensures the proper obligation and expenditure of workplan funds. In order to comply with this requirement, the appropriate use of the official financial accounting system and conformance with existing procedures and policies are required.
 - b. The CFO will provide appropriate financial and budgetary guidance to program managers to ensure compliance with existing laws, rules, regulations, and/or policy.
 - c. The CFO must monitor workplan transactions and prepare quarterly reports on the Status of Funds, including work year consumption, for presentation to the

Director and Deputy Director. Advance notice will be provided by the CFO of significant changes affecting the initial Workplan allocations.

- d. Headquarters financial managers are responsible for developing appropriate performance measures. Measures are to be consistent with the DOJ Strategic Plan and USMS Strategic Plan. It is incumbent upon the workplan owner to relate program and project work to overall USMS and organizational strategic planning objectives.
- e. District financial managers are authorized to move funding from the labor and non-labor components of their general Salaries and Expenses (S&E) workplans to meet the mission requirements of district offices. This authority in no way relieves USMs and CDUSMs of their responsibility not to exceed their total general S&E workplan allocations.

9. Judicial Security Program Funding (Appropriation Symbol 0930):

- a. Each year the Administrative Office of the United States Courts (AOUSC) transfers funding to the USMS for Court Security Officer (CSO) services at federal courthouses and other facilities housing federal court operations. Districts receive a separate workplan allocation for these purposes under the 0930 appropriation designation. The AOUSC also transfers funding annually to the USMS for the installation and maintenance of security systems and equipment at these facilities. The workplan for systems and equipment funds is held at USMS Headquarters.
- b. Annual court security requests from the USMS must be submitted for review and approval by the CFO prior to transmission to AOUSC.
- c. The AD, Judicial Security Division (JSD), and the JSD Budget Officer are responsible for presenting and justifying resource requests to AOUSC, managing the 0930 appropriation workplan allocation process, and establishing funds control and reporting systems. Guidelines and procedures for requesting resources and managing and reporting resource utilization are developed jointly by JSD and AOUSC.
- d. Since this funding is derived from transfer of an appropriation made to a Judicial Branch of Government, some of the procedures for review and approval of operating plans, workplans, and reprogramming requests are different than those applicable to the funds appropriated directly to the USMS. Any increases, decreases, or other reprogramming changes to 0930 appropriation workplans must be submitted to JSD for review and approval. The 0930 Appropriation shall be subject to the same funds realignment and configuration control as other appropriations per CFO guidance.
- e. The CFO; AD, JSD; and their designees meet regularly with their AOUSC counterparts regarding the status of funds of the 0930 appropriation.

10. Asset Forfeiture Funding (Appropriation Symbol 5042):

- a. Each year, the DOJ Asset Forfeiture Management Staff (AFMS) sub-allots funding to the USMS from the Asset Forfeiture Fund for asset management and joint law enforcement activities. Districts and some Headquarters components receive a separate workplan allocation for these purposes under the 5042 appropriation designation.

- b. Annual Asset Forfeiture Fund requests from the USMS must be submitted for review and approval by the CFO prior to transmission to AFMS.
- c. The AD, Asset Forfeiture Division (AFD), and the AFD Budget Officer are responsible for presenting and justifying resource requests to AFMS, managing the 5042 appropriation workplan allocation process, and establishing funds control and reporting systems. Guidelines and procedures for requesting resources, managing, and reporting resource utilization are developed jointly by AFD and AFMS.
- d. Since this funding is derived from a sub-allotment of a deposit fund controlled by DOJ, some of the procedures for review and approval of operating plans, workplans, and reprogramming requests are different than those applicable to the funds appropriated directly to the USMS. Any increases, decreases, or other reprogramming changes to 5042 appropriation workplans must be submitted to AFD for review and approval. AFD, in uniquely managing this account, shall be subject to the same funds realignment and configuration control as other appropriations per CFO guidance.
- e. The CFO; AD, AFD; and their designees meet regularly with their AFMS counterparts regarding the status of funds of the 5042 appropriation.

11. **Representation Funds:**

- a. Generally, absent specific statutory authority, appropriated funds are not available for procuring food, holding receptions, or providing entertainment. Limited authority has been authorized by Congress to the Director in the form of official reception and representation funds.
- b. The use of the USMS Representation Fund authority is controlled by the Director. The Director has delegated this authority to the Deputy Director.
- c. USMs, Associate Directors, ADs, and staff offices are prohibited from expending appropriated funds on food, receptions, or entertainment, unless specifically approved by the Director and appropriation law.
- d. DOJ provides guidance on the use of reception and representation funds in [DOJ Order 2110.31B](#), which promulgates policies and procedures for the use, control, processing, and certification of expenditures for official reception and representation funds.

G. Definitions:

- 1. **Appropriation:** An act of Congress that permits federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.
 - a. **Supplemental Appropriation:** An act providing additional budget authority beyond the original appropriation act. A supplemental appropriation is enacted in cases where the need for funds is too urgent to be postponed until the next regular appropriation bill.
 - b. **Budget Amendment:** A proposed action that revises the President's Budget request and is transmitted prior to completion of action on the budget request by Congress.
 - c. **Rescission:** An act of Congress that cancels budget authority.

- d. **Sequestration:** A presidential spending reduction order that occurs by reducing spending by uniform percentages.
2. **Authorization:** An act of Congress establishing a program and/or setting forth program guidance. An authorization act does not include additional budget authority until it is provided in an appropriations act.
3. **Apportionment:** A plan, approved by OMB, to spend resources provided by law. The apportionment identifies meaningful program reporting categories that agencies will report obligations against. The apportionment distributes funds by appropriation and by time period (usually by quarter). The purpose of an apportionment is to prevent agencies from obligating funds in a manner that would cause deficiency or require supplemental appropriations.
4. **Allotment:** Once funds are apportioned by OMB, DOJ allots the funds to the USMS. An allotment authorizes the Director of the USMS to incur obligations within the specified amount. The total of the allotments cannot exceed the apportionment. Within the USMS, funds are further distributed when the CFO allocates funds to individual workplan holders.
5. **Base Level:** Funding to continue the current services level of operation into the next fiscal year. The base level does not include funding for new initiatives. If funding is provided through the appropriation process, the base includes adjustments for such things as rental price increases, pay raises, per diem rate increases, and other inflationary measures.
6. **Budget Authority:** The amount of obligations an agency can enter into during a given period of time, or for a particular project or program, as provided in an appropriations act. Most budget authority is available for 1 year (annual authority), unless otherwise specified as “no-year” or “multi-year.”
7. **Budget Realignment:** The Budget Transfer System (BTS) will be replaced in the Unified Financial Management System by budget realignment functionality. The USMS uses a realignment system to transfer funding “upfront” from issuing offices (a Headquarters program office) to a receiving office (typically a district office) by the use of a project code within the official financial accounting system. Both the issuing and receiving offices are responsible for ensuring that funding is allocated and expensed appropriately. The CFO may authorize limited exceptions.
8. **CFO:** The AD, FSD, is the USMS CFO, and has the fiduciary responsibility for the USMS to oversee all financial management activities relating to USMS programs and operations. The CFO is all responsible for developing and maintaining an integrated Agency accounting system and financial management, including financial reporting and internal controls.
9. **Commitment:** An administrative reservation of funds.
10. **Continuing Resolution:** Appropriations legislation enacted by Congress to provide temporary budget authority for federal agencies to keep them in operation when their regular appropriation bill has not been enacted by the start of the fiscal year.
11. **End Strength:** The count of USMS operational and administrative funded positions as of the last day of the fiscal year. End Strength provides the basis for funded work- years or Full Time Equivalents (FTE).
12. **Fiscal Year:** A 12-month period that begins October 1 and ends September 30. The fiscal year is designated by the calendar year in which it ends.

13. **Memorandums of Understanding (MOU) (also called Memorandums of Agreement):** An agreement between the USMS (or entity of the USMS) and another organization, for a certain time period, for certain functions to be performed by each party. In general, any MOU requires an explanation of purpose, a start and end date, and options for termination. The proponent of an MOU is responsible for obtaining approval by the affected Headquarters or district offices. At a minimum, review is required by the following:
- a. Office of General Counsel review to ensure that the subject matter conforms to existing statutes and regulations.
 - b. FSD review, if the MOU requires the USMS provide funds or personnel to ensure resource availability. An RA must accompany an MOU in order to obligate the agency's resources or to receive funds from another agency. The accompanying RA identifies the appropriation, time period, and amounts.
 - c. Information Technology Division review, if the MOU includes new or expanding computer, telephone, or network systems to ensure conformance with USMS standards, and that corresponding circuits, software, and peripheral devices can be planned, ordered, and installed.
 - d. Director and/or Deputy Director review and approval, if the MOU includes funding or staffing arrangements prior to signature by a USM, Associate Director, or AD.
 - e. If the approving official (e.g., Director, Deputy Director, Associate Director, USM, or AD) of an MOU is no longer an official of the USMS, then the MOU is reviewed and signed by the incumbent to ensure that all parties are still in agreement.
 - f. Agreements negotiated and signed by the Attorney General or the Attorney General's designees on behalf of the USMS are considered permanent unless rescinded by the Attorney General or the Attorney General's designee.
14. **Obligation:** An obligation is the legal liability of the government to expend appropriated funds for goods and services ordered or received. It is a legally binding agreement that results in outlays, either immediately or in the future. Paid and unpaid obligations against the workplan allocation include orders placed and payments made for a stated accounting period. For additional information refer Policy Directive 5.1, [Accounting for Commitments and Obligations](#).
15. **Offset (or Program Decrease):** A reduction in funds and/or positions from existing programs or activities to support a higher priority program, project, and activity.
16. **Position:** A funded personnel requirement with detail defining its function, organization, location, grade, skill and other appropriate characteristics. Positions are a resource tied to programs, projects, and activities, and are the means to accomplish the mission. Other terms such as manpower authorization, "billet", or "FTE" all equate to position.
17. **Program Increase:** Resources for new initiatives, programs, or additional workload not previously funded in prior year workplan allocations.
18. **Program Manager (also called a Workplan Holder):** A Headquarters or district employee who has programmatic responsibility for activities funded by Congress. At the district level, this may be a USM or CDUSM. At Headquarters, this is the Associate Director, AD, OGC, Equal Employment Opportunities Officer, or senior staff member.
19. **RAs:** An RA is an interagency agreement that provides budget authority to the performing agency in addition to that provided by its own appropriation. Payments for

services to other agencies must be rendered in accordance with *The Economy Act* ([31 U.S.C. § 1535](#)). Services are billed by the CFO and reimbursable resources are allocated to respective program managers.

- a. The USMS is the buyer/customer when the RA is used as the mechanism to obtain goods and services from another federal agency. The USMS is the seller/provider when the RA is used as the mechanism to provide a service to another federal agency. In either case, the USMS must establish a signed agreement in advance of the service. The USMS uses the RA (Form [DOJ-216](#)) to establish an agreement; however, forms from other federal agencies may be used provided the necessary fund citation and description of services or goods is provided. When the RA form lacks the necessary space, parties are to attach a MOU to elaborate on the goods or services and other terms of the agreement.
 - b. The completed RA document must be submitted to FSD for review and signature. The CFO or authorized designee may sign RA documents on behalf of the USMS. Refer to Section D.1., *General Prohibitions, Approvals, and Exceptions*. When the USMS is the seller/provider and performs a reimbursable service for another federal agency, earned reimbursements represent increases to workplan allocations and are monitored and controlled by FSD because reimbursable budget authority must be apportioned by DOJ and OMB prior to use. For additional information refer to Policy Directive 5.1, [Accounting for Commitments and Obligations](#).
 - 1) Earned reimbursements are amounts representing orders that have been filled.
 - 2) Unearned reimbursements are amounts representing unfilled orders.
 - c. **RWAs:** The USMS may request to procure services through [GSA Form-2957, Reimbursable Work Authorization](#). The Office of Courthouse Management (OCM) and the Office of Court Security (OCS) personnel are authorized to prepare RWAs. All USMS program managers must submit requests for space, minor alterations, or building services to OCM or OCS. For additional information refer to Policy Directive 7.4, [Space Management](#).
20. **Reprogramming:** Redirecting resources (positions or funds) from one program to another within the same appropriation. Redirecting resources includes USMS reorganizations, creating or renaming divisions or district offices, and abolishing divisions or district offices. When the amount of resources being redirected is in excess of congressional limits, formal notification of Congress is required.
 21. **Transfer:** The movement of budget authority between appropriations. It is also the movement of funds from one workplan to another, thereby increasing or decreasing the total budget authority or revised workplan amount. Workplan owners may execute funds for approved programs, projects, and activities.
 22. **Workplan:** A limited delegation of budget authority from the USMS Director to obligate, transfers, or expend funds up to the limits designated from the various appropriations, allotments, or transfers made available to the USMS.
 23. **Workplan Allocation Adjustment:** Any increase or decrease to the workplan allocation to address mission requirements. These adjustments are approved by the Director and implemented by the CFO to ensure the USMS remains within its availability.

