**INSTRUCTIONS:** This form is issued and published by the Office of the Comptroller (CTR) pursuant to [815 CMR 6.00](https://www.mass.gov/regulations/815-CMR-600-interdepartmental-fiscal-business) for use by all Commonwealth of Massachusetts departments. Departments may not add terms that conflict with the [ISA Terms and Conditions](https://public.powerdms.com/MAComptroller/documents/2917901). Changes to the official printed language of this form shall be void. To complete this form, please see the [ISA Instructions](https://public.powerdms.com/MAComptroller/documents/2918141) and [CTR ISA Policy](https://powerdms.com/docs/1779234) for guidance.

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| Budget Fiscal Year | | | | | | | | | | MMARS DOC ID | | | | | | | | | | | | | | | | |
| Buyer/Parent Department MMARS Code | | | | | | | | | | Seller/Child Department MMARS Code | | | | | | | | | | | | | | | | |
| ISA Manager | | | | | | | | | | ISA Manager | | | | | | | | | | | | | | | | |
| Mailing Address | | | | | | | | | | Mailing Address | | | | | | | | | | | | | | | | |
| Phone | | | | | Email | | | | | Phone | | | | | | Email | | | | | | | | | | |
| **New ISA.** Check one option if this is a new ISA. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | New ISA.  Complete Attachments A & B (and C for Federal Grants). | | | | | | | | | Maximum obligation  for total duration of ISA | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | New ISA, Non-Financial. No funds are transferred between departments; however, resources are committed and/or commodities or services are provided. | | | | | | | | | | | | | | | | | | | | | | | | | |
| **ISA Amendment.** Select all that apply for an ISA Amendment. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | Amend existing ISA Budget Complete Attachment B (and C for Federal Grants). | | | | | | Current Maximum Obligation | | | | | Change Amount | | | | | New Maximum Obligation | | | | | | | | | |
| |  | | --- | |  | | Amend existing ISA Budget/Accounts: No change in Maximum Obligation Complete Attachment B (and C for Federal Grants). | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | Amend Scope of Services/Performance  Complete Attachment A. | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | Amend existing ISA Dates of Performance Complete Attachment C for Federal Grants. | | | | | | | | Current End Date | | | | | | | | | New End Date | | | | | | | | |
| Brief description of performance goals to be accomplished by ISA. If this is an ISA amendment, identify what is being amended. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Account Information.** Complete for all new ISAs and Amendments, even if account information is not changing. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | | BGCN Non-subsidiarized (federal, capital, trust).  Attachment C required for any new ISA / Amendment involving federal funds. | | | | | | | | | |  | | --- | |  | | BGCS Subsidiarized (budgetary) | | | |  | | --- | |  | | | | | CT | | |  | | --- | |  | | RPO | | |  | | --- | |  | | OT |
|  | | |  | Account | | | | Fund | | | | | Major Program Code | | | | | | | Program Code | | | | | | |
| |  | | --- | |  | | | | New |  | | | |  | | | | |  | | | | | | |  | | | | | | |
| |  | | --- | |  | | | | Change |  | | | |  | | | | |  | | | | | | |  | | | | | | |
| |  | | --- | |  | | | | No Change |  | | | |  | | | | |  | | | | | | |  | | | | | | |
|  | | | |  | | | |  | | | | |  | | | | | | |  | | | | | | |
| **Anticipated start date.** The Buyer Department and Seller Department certify for this ISA or Amendment, that obligations: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | Option 1: May be incurred as of the Effective Date (latest signature date below) and **no** obligations have been incurred **prior** to the Effective Date. | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | Option 2: May be incurred as of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_, a date **LATER** than the Effective Date below and **no** obligations have been incurred **prior** to the Effective Date. | | | | | | | | | | | | | | | | | | | | | | | | | |
| |  | | --- | |  | | Option 3: Were incurred as of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 20\_\_\_\_\_\_ , a date **PRIOR** to the Effective Date below, and the parties agree that payment for any obligations incurred prior to the Effective Date may be made either as settlement payments or as authorized reimbursement payments, and that the details and circumstances of all obligations under this agreement are incorporated into this ISA. Acceptance of such payment forever releases the Buyer/Parent from all claims related to these obligations. Complete Attachment A, Section 10. | | | | | | | | | | | | | | | | | | | | | | | | | |
| This ISA shall terminate on | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buyer/Parent and Seller/Child department certifications. in witness whereof, by executing this ISA below, the Buyer/Parent and Seller/Child certify, under the pains and penalties of perjury, that Buyer/Parent and Seller/Child understand and agree that any Buyer/Parent or Seller/Child officer or employee who knowingly violates, authorizes or directs another officer or employee to violate any provision of state finance law relating to the incurring of liability or expenditure of public funds, includng this ISA, may be considered to be in violation of [M.G.L. c. 29, § 66](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter29/Section66), and therefore the Buyer/Parent and the Seller/Child agree to ensure that this ISA complies with, and that all staff or contractors involved with ISA performance are provided with sufficient training and oversight to ensure compliance with [815 CMR 6.00](https://www.mass.gov/regulations/815-CMR-600-interdepartmental-fiscal-business), CTR applicable policies, and the ISA Terms and Conditions which are incorporated by reference into this ISA, in addition to the performance requirements identified in Attachnent A of this ISA, and that all terms governing performance of this ISA are attached to this ISA or incorporated by reference herein, and the Buyer/Parent and Seller/Child agree to maintain the necessary level of communication (including immediate notification of any amendments to accounting information, program codes or performance needs), coordination, access to reports and other ISA information, and cooperation to ensure the timely execution and successful completion of the ISA, amendments, and state finance law compliance; and that the Buyer/Parent certifies it will ensure that sufficient funds are timely made available in the Seller/Child account(s), with the proper accounting codes, prior to the Seller/Child’s need to begin initial or amended performance; and that the Seller/Child will not allow initial or amended performance to begin until the ISA is executed; and the Seller/Child will make encumbrances and payments (including payroll) only from the authorized ISA Seller/Child account(s) and shall not be entitled to transfer charges made from any other account not approved in writing by CTR in advance of expenditures by the Seller/Child. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Buyer/Parent Department Authorized Signature | | | | | | | Date | | | Seller/Child Department Authorized Signature | | | | | | | | | | | | | Date | | | |
| Name | | | | | | Title | | | | Name | | | | Title | | | | | | | | | | | | |

## **INSTRUCTIONS:** This Attachment A Form must be used. Insert (type or copy and paste) all relevant information using as many pages as necessary. Attach any additional supporting documentation. If amending the ISA, completion of Sections 1, 2 and 3 identifying what is being amended and the reason for the amendments is required. For Sections 4 through 9, enter only the amended language in the sections being amended.

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| --- | --- | --- | --- | --- | --- | --- |
| **1.** Purpose and other performance goals of ISA, or as amended. | | | | | | |
| **2.** Identify in detail the responsibilities of the parties, the scope of services, and terms of performance under the ISA, or as amended. | | | | | | |
| **3.** Identify schedule of performance or completion dates or other benchmarks for performance, or as amended. | | | | | | |
| **4.** Justification that the use of an ISA is best value vs. contract with outside vendor. | | | | | | |
| **5. Subcontractors**  Since it is presumed that contracting through the Seller/Child is more cost effective and a better value than the Buyer/Parent directly contracting with an outside contractor(s), any subcontract entered into by the Seller/Child for the purposes of fulfilling the obligations under an ISA must be approved by the Buyer/Parent in advance of the ISA and justified as part of the ISA Attachment A, as follows: | | | | | | |
| |  | | --- | |  | | N/A: Subcontractors will not be funded with ISA funds. | | | | | |
|  | | | | | | |
| **6.** Will Seller/Child Department state employees (AA Object Class) be fully/partially funded by this ISA? | | | |  | | --- | |  | | Yes | |  | | --- | |  | | No |
| If Yes, justify necessity to use state employees for the ISA vs. use of contractors (contract employees or outside vendors). Please include budget for Payroll Tax (DD Object Class). Seller/Child certifies that the ISA is not being used as an alternative funding mechanism for state employees, that the identified personnel are necessary for completion of the ISA due to particular expertise or other factors that can not be obtained through the use of contractors, and that if federal funds are being used, funds shall not be used to supplement the regular salary or compensation of any officer or employee of the Commonwealth for services performed during their regular working hours. See [M.G.L. c. 29, § 6B](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter29/Section6B). | | | | | | |
| **7.** Identify any equipment that will be leased or purchased by the Seller/Child using ISA funds. The Buyer/Parent shall determine ownership of equipment purchased by the Seller/Child with ISA funds. | | | | | | |
| |  | | --- | |  | | | N/A: Equipment is not included in ISA. | | | | |
| **8.** Identify the format and timing of ISA reports to the Buyer/Parent Department. Include the type of reports (e.g., progress or status, data, etc.), timing of reports (e.g., weekly, monthly, final), and the medium for submission of reports (e.g., email, Excel spreadsheet, paper, phone). | | | | | | |
| **9.** Insert additional ISA terms or provide a separate attachment. Please identify the name of the attachment. | | | | | | |
| **10.** Settlement and Release (For Option 3): A department may not incur an obligation without an appropriation or sufficient available funding to support the obligation per [M.G.L. c. 29, § 26](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter29/Section26); [M.G.L. c. 29, § 27](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter29/Section27); and [M.G.L. c. 29, § 29](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleIII/Chapter29/Section29). Please explain why Option 3 was selected and how the Buyer Department will ensure timely execution of future ISAs. | | | | | | |

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| |  | | --- | |  | | Initial ISA Budget | |  | | --- | |  | | Amended ISA Budget/Account | Amendment Amount | + | $ | Prior MMARS Document ID | Current Document ID |
| - |

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| **A** | **B** | **C** | **D** | **E** | **F** | | **G** | **H** | **I** |
| **Budget Fiscal Year** | **Seller/Child Account** | **Object**  **Class** | **Description** | **Initial ISA Amount or Amount Prior to Amendment** | **Indicate Add or Reduce**  **+/-** | | **Amendment Amount** | **Prior FY Budget Reduction Prior FY Carry-In Authorization**  **or Federal ISA Funds** | **New Amount After Amendment** |
|  |  |  |  | $ |  | | $ |  | $ |
|  |  |  |  | $ |  | | $ |  | $ |
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| **Fiscal Year(s)** | **Subtotal** Or New Subtotal if Fiscal Year Subtotal is being amended |
|  | $ |
|  | $ |
|  | $ |
|  | $ |
|  | $ |
|  | $ |
| **TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA** Or New Total Maximum Obligation if amended | $ |
| Additional Budget Specifications | | |

**NSTRUCTIONS:** Complete ONLY if the Buyer/Parent Account is a Federal Grant.

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| |  | | --- | |  | | New ISA | |  | | --- | |  | | | ISA Amendment | | | | Budget Fiscal Year | | | | | | | | |
| Buyer/Parent Department | | | | | | | | Seller/Child Department | | | | | | | | |
| **FOR CTR USE** | | | Revenue Budget | | | | | Revenue Source | | | | | | | | |
| **Central Budget Structure (BGCN - BQ89)** | | | | | | | | | | | | | | | | |
| Appropriation Number | | | | | | | | Payroll Indicator | | | | |  | | --- | |  | | | Yes | |  | | --- | |  | | No |
| Budgetary Estimated Receipts | | | | | | $ | | BGCN Document Identification Number | | | | | | | | |
| **Cost Accounting Structure (BGRG - BQ88)** | | | | | | | | | | | | | | | | |
| Total Maximum Obligation of ISA | | | | | | $ | | BGRG Document Identification Number | | | | | | | | |
| **Major Program Table Setup** | | | | | | | | | | | | | | | | |
| Major Program  6 characters or less | | | | | Major Program Name | | | | Major Program Short Name  Same as appropriation number | | | | | | | |
| **Program Period Table Setup OR Extended Program Period** | | | | | | | | | | | | | | | | |
| Effective From Date | | | | | | | | Effective To Date | | | | | | | | |
| Program Period | | | | | | | Program Period Name | | | Program Period Short Name | | | | | | |
| **Program Table Setup** | | | | | | | | | | | | | | | | |
| Effective From Date | | | | | | | | Effective To Date | | | | | | | | |
| Program Name | | | | | | | | Program Short Name | | | | | | | | |
| Program Code Must start with F followed by 9 characters | | | | | **F** | | | Sub Account | | | | | | | | |
| **Funding Profile - Funding Line** | | | | | | | | | | | | | | | | |
| Draw Name | | | | | | | | Customer ID | | | Payment System Code Check one option only | | | | | |
| EDCAPS | | | | | | | | VC7000000001 | | | |  | | --- | |  | | | **D** | | | |
| ECHO | | | | | | | | VC7000000002 | | | |  | | --- | |  | | | **E** | | | |
| OJP | | | | | | | | VC7000000003 | | | |  | | --- | |  | | | **L** | | | |
| SMARTLINK | | | | | | | | VC7000000004 | | | |  | | --- | |  | | | **S** | | | |
| ASAP | | | | | | | | VC7000000006 | | | |  | | --- | |  | | | **Z** | | | |
| GRANT NON-DRAW | | | | | | | | VC7000000007 | | | |  | | --- | |  | | | **No Code** | | | |
| **Funding Identification** | | | | | | | | | | | | | | | | |
| Federal Catalog Agency 2-digit code | | | | | Federal Catalog Suffix 3-digit code | | | Letter of Credit Number | | | | | | | | |