



OFFICE OF THE UNDER SECRETARY OF DEFENSE

3000 DEFENSE PENTAGON
WASHINGTON, DC 20301-3000

ACQUISITION
AND SUSTAINMENT

MEMORANDUM FOR COMMANDER, UNITED STATES CYBER
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES SPECIAL OPERATIONS
COMMAND (ATTN: ACQUISITION EXECUTIVE)
COMMANDER, UNITED STATES TRANSPORTATION
COMMAND (ATTN: ACQUISITION EXECUTIVE)
DEPUTY ASSISTANT SECRETARY OF THE ARMY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE NAVY
(PROCUREMENT)
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE
(CONTRACTING)
DEFENSE AGENCY AND DOD FIELD ACTIVITY DIRECTORS

SUBJECT: Memorandum for Record Template for Contracting Officers for Coronavirus Aid,
Relief and Economic Security Act Section 3610 Reimbursement

The attached Memorandum for Record (MFR) template is being distributed for the Department of Defense (DoD) Components (i.e., the Military Departments, Defense Agencies, and Defense Activities) Contracting Officers' use to document the files for contract actions resulting from contractor requests for reimbursement under the Coronavirus Aid, Relief and Economic Security Act, Section 3610. DoD Components may tailor this template for their specific terminology and use.

My point of contact for this MFR is Mr. Greg Snyder, gregory.d.snyder.civ@mail.mil.

Kim Herrington,
Acting Principal Director,
Defense Pricing and Contracting

Attachment:
As Stated



INSERT AGENCY INSERT CONTRACTING OFFICE ADDRESS

(This template may be used by Contracting Officers to document the contract files for contract actions resulting from contractor requests for reimbursement under section 3610 of the Coronavirus Aid, Relief and Economic Security (CARES) Act as implemented by Class Deviation 2020-O0013. This Memorandum for Record (MFR) presents the suggested requirements for contract file documentation and should be tailored to reflect the unique circumstances regarding the request for reimbursement).

Date:

MEMORANDUM FOR RECORD

Subject: Coronavirus Aid, Relief, and Economic Security (CARES) Act Section 3610 Request for Reimbursement, [Abbreviated, Multi-Purpose, or Global Reimbursement Contract Action]

Reference: Contract # and name, Contractor and reference request # from Contractor letter and date: (Example: Contract HQ123-20-C-0001, ABC Contractor, Request ABC001 dated ## May 2020)

I. Purpose

The purpose of this memorandum is to document the Contracting Officer's decision on affected contractor status and the amount of Coronavirus Disease 2019 (COVID-19) Paid Leave that will be reimbursed to [contractor name] under contract number(s) [XXXXXX-XX-X-XXXX]. The Contracting Officer has established that [contractor name] is an affected contractor and [some/all of] the costs included in its section 3610 reimbursement request are reimbursable in accordance with Defense Pricing and Contracting (DPC) Class Deviation 2020-O0013, CARES Action Section 3610 Implementation, dated 8 April 2020.

II. Description of the Requirement

Provide a brief summary of the contractor's section 3610 reimbursement request. This may include locations, number of personnel, state/local restrictions, etc. Also identify the requirement and/or scope of work and personnel identified in the section 3610 reimbursement request. Cite the period covered by the contractor's section 3610 reimbursement request. The period may begin no earlier than 27 March 2020, and end no later than 30 September 2020. Describe the rationale for contractor employees' or subcontractors' inability to work.

III. Affected Contractor

The affected contractor requirements established in DFARS 231.205-79 (Class Deviation 2020-O0013) have been met. The contractor provided paid leave to its personnel and/or subcontract(s) to maintain them in a ready state, and the employees and/or subcontractor(s) were unable to perform on-site work in a Government or Government approved facility or telework or remotely due to the public health emergency declared on 31 January 2020, for COVID-19. Based on the information discussed above, the Contracting Officer has determined the contractor is an affected contractor.

IV. Proposed

The below table summarizes information and amounts for the contractor’s estimated reimbursement.

Note: Add a table for each Contract if this is a Multi-Purpose or Global Request

Contract Number	Employee Name	Company or Contract Labor Category	Number of Hours	Employee Direct Labor Rate	Total Cost (Hrs X Rate)	Leave Dates
TOTAL DIRECT LABOR						

Contract Number:	XXXXXX-XX-X-XXXX
Direct Labor	
Fringe	
Overhead	
G&A	
Total Cost	

V. Evaluation

The Contracting Officer, in coordination with the Program Office [insert detail as needed to identified individuals or Program Office Name] and the cognizant Defense Contract Management Agency (DCMA) Administrative Contracting Officer (ACO) [insert name and DCMA Regional Office location/symbol] reviewed the contractor’s and/or subcontractor’s request, including employee names and billing rates, labor categories, period of performance and [address any other data applicable]. Identify any DCMA or Defense Contract Audit Agency (DCAA) assistance used for rate verification.

VI. Pricing and Reimbursable Amount

The Contracting Officer has determined that the total amount of paid leave costs eligible for reimbursement under this section 3610 reimbursement request is \$XXXX. Of this amount, the Government will reimburse \$YYYY. Identify any reductions that were made from the contractor’s requested amount. If the actual reimbursement amount is less than the amount that the Government determines is eligible for reimbursement, include a brief explanation (e.g., funding was unavailable, program priorities, etc.).

Explain in detail how the contracting officer validated the contractors’ proposed section 3610 reimbursement costs.

Address what direct and indirect rates are being used, DCAA forward pricing rate agreement (FPRA) or forward provisional rate recommendation (FPRR), and/or other provisional billing rates.

Provide a brief summary of any disagreement with the section 3610 reimbursement request or any data that cannot be validated with the contractor's proposal or representations. Total reimbursement under the authority of CARES Act Section 3610 excludes fee/profit.

If a contractor discloses that it is receiving compensation through other sources, document reductions of the maximum reimbursement by the amount of compensation the contractor is allowed pursuant to DIVISION G of the Families First Coronavirus Response Act (Pub. L. 116-127) and any applicable credits under the CARES Act or other credit allowed by law that is specifically identifiable with the public health emergency declared on 31 January 2020, for COVID-19. Address any reductions in reimbursement value due to other credits that here (e.g. Small Business Loan or Paycheck Protection Program).

VII. Reliance on Contractor Representations

The [Contracting Officer or ACO] relied in part on the signed representations made by the contractor, dated, ## Month Year, to substantiate and/or validate the request for section 3610 reimbursement for costs that were incurred as a consequence of granting paid leave as a result of COVID-19 national emergency and would not have been incurred in the normal course of business.

VIII. Funding

Certified funds in the amount of ## were provided on [insert Purchase Requisition number and date]. FY 2020 [RDT&E, O&M, PROCUREMENT] funds are being used. *(It may be useful to clarify if Agency/Program funds were used or if section 3610 appropriate funding was secured and allocated.)*

IX. Modification Summary

Providing this section 3610 reimbursement is in the best interest of the Government. Contract modification A000## or P000##, as requested by the Agency/Program Office and issued on [date] by the [insert Agency/Program Office or DMCA ACO] provides an increase to the contract price, if applicable and funding in the amount of \$XX on Firm Fixed Price (FFP) Contract Line Item Number #####. This action is coded as a "National Interest Action –COVID-19 2020 in Federal Procurement Data System and includes "COVID-19 3610" in the description of the requirement field.

NAME
Contracting Officer

Date