

SUPPLEMENTAL PRICING AND INVOICING INSTRUCTIONS FOR PROJECTS FUNDED BY THE INFLATION REDUCTION ACT OF 2022

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I. Background

GSA must track spending for each of the three appropriations it received under the Inflation Reduction Act of 2022 (IRA) -- for low-embodied carbon (LEC) materials, emerging and sustainable technologies, and high-performance green building measures -- and has established “budget activities” for each of these appropriations. A contract line item number (CLIN) for each of these budget activities will be included in IRA-funded GSA solicitations and contracts, along with corresponding funding codes. In addition, subCLINs will be used to track spending on each of the LEC materials designated for IRA funding -- asphalt, concrete, glass, and steel.

II. IRA Pricing and Invoicing Instructions

Pricing:

- During solicitation, offerors must include separate prices for IRA work under the corresponding IRA CLINs. The CLIN structure will be akin to that shown in Table 1 below.
- During contract performance, modifications must also include separate prices for IRA work.

Invoicing:

- In addition to the information and documentation required in the “Administrative Matters” section of the Construction Agreement, contractors must provide itemized invoices detailing the amounts requested under each CLIN and SubCLIN set forth in the award and should reflect the latest Schedule of Values. See Table 1 for an example.¹

¹ CLIN numbers may vary by contract.

Table 1. Sample CLIN Structure

CLIN & SubCLIN	Price
CLIN 0001 Acquisition and installation of low embodied carbon glass and associated expenses	\$

III. Items Included in IRA CLINs

Amounts for each IRA CLINs should reflect all expenses necessary to accomplish the purposes of the line item. We have provided a list of possible types of such expenses below; this list is not definitive.

- Expenses of acquiring and transporting products and materials required for IRA-funded work to the construction site;
- Labor, general and administrative expenses, and overhead and profit reasonably attributable to IRA-funded work;
- Material, tool, and equipment expenses required for installation of IRA-funded work;
- Design, submittal and documentation expenses reasonably attributable to IRA-funded work;
- Demolition and disposal expenses reasonably necessary for and attributable to IRA-funded work;
- Expenses necessary to return space to its condition preceding IRA-funded work;
- Environmental remediation expenses required in execution of IRA-funded work; and
- Commissioning expenses reasonably attributable to IRA-funded work.

Depending on the project, examples of expenses that might be included in the low-embodied carbon materials CLIN and subCLINs may include:

- For a curtain wall using IRA-funded glass, purchase and installation of the aluminum mullions that hold the glass in place, attachment of the curtain wall to the floor slabs, and any necessary flashing and sealing.
- For a window using IRA-funded glass, the purchase and installation of the entire window.
- For road paving using IRA-funded asphalt, demolition and removal of the existing pavement; grading and sloping; laying the sub-base, base, and asphalt surface courses; installing butt joints, transitions, and manholes; sealcoating and striping; curbs; and traffic control necessary to divert cars while the lanes are being paved.
- Expenses for restoration of any adjacent laydown areas impacted by the activities described above.
- For structures using IRA-funded concrete, any necessary surface preparation, formwork, and finishing.