



# **Statement of Work**

**Financial Accounting & Reporting**

**17 June 2026**

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## **1.0 GENERAL SCOPE**

### **1.1 Background**

The purpose of this Statement of Work (SOW) is to obtain contractor support services for Financial Accounting and Reporting, including General Ledger (GL) management, transaction validation, account reconciliation, Journal Voucher (JV) support, asset accounting support, Contract Line-Item Number (CLIN) reconciliation support, financial reporting, and related financial management activities necessary to maintain accurate, timely, supportable, and audit-ready accounting records and reports.

The Defense Intelligence Agency (DIA) currently uses the Financial Accounting Corporate Tracking System (FACTS), which is maintained and operated by the Maryland Procurement Office (MPO), as its primary financial accounting system. FACTS is a PeopleSoft-based enterprise resource planning system that integrates with multiple subsidiary systems and feeder applications to support DIA's financial operations.

The Contractor shall provide services that support the Government's financial operations and reporting requirements while using Government-designated financial management systems, contract-related data sources, and reporting tools. The Government's objective is to obtain accurate, timely, compliant, and supportable outputs and deliverables rather than prescribe the Contractor's internal management approach, except where Government systems, interfaces, security requirements, or mandatory procedures apply.

### **1.2 Scope and Objectives**

The Contractor shall provide support services to prepare, analyze, document, and validate transactions recorded in subsidiary modules and the GL; identify, research, and document accounting problems and errors; perform reconciliations of accounting transactions and records; verify the consistency of budgetary and proprietary data; support reconciliation processes for interfaced data; and use Government-approved workflow and data validation tools to improve timeliness, accuracy, and traceability.

The Contractor shall also provide Financial Accounting and Reporting support for asset accounting, asset-related reconciliations, depreciation and amortization support, lease accounting support, Construction in Progress (CIP) accounting support, CLIN reconciliation, contract accounting analysis, unliquidated obligation analysis, financial statement support, and related accounting operations necessary to support complete, accurate, and supportable financial records and reports.

This support encompasses DIA's financial reporting requirements under OMB Circular A-136 and other applicable Federal financial management requirements. The Contractor shall support DIA's efforts to maintain accurate, supportable, and audit-ready financial statements and related reporting packages.

The Contractor shall perform services in a manner consistent with applicable Federal financial management requirements and in support of the Government's need for accurate, complete, and supportable proprietary and budgetary data. The Contractor shall support the development, implementation, and maintenance of business processes to timely and accurately prepare JV packages, financial reports, footnotes, reconciliations, schedules, and supporting documentation for Government review and approval.

The Contractor may prepare analyses, draft reports, perform reconciliations, research discrepancies, and develop recommendations; however, final Government decisions, approvals, certifications, acceptance of financial statements, representations of official agency position, and other inherently governmental functions remain the responsibility of authorized Government personnel.

### **1.3 Period of Performance**

The contract Period of Performance (PoP) shall consist of one (1) 12-month base period with four (4) 12-month option periods, if exercised by the Government.

The Government may elect not to exercise an option period In Accordance With (IAW) the terms of the contract. Nothing in this SOW shall be construed to limit the Government's rights under applicable contract termination provisions. If the Government elects not to continue performance beyond the current period, the Government will provide notice IAW the contract terms.

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## **2.0 APPLICABLE DOCUMENTS**

The Contractor shall perform services in a manner consistent with applicable Federal and Department of Defense (DoD) financial management standards, regulations, and guidance, including but not limited to:

- Federal Financial Management Improvement Act (FFMIA)
- Financial Managers' Financial Integrity Act (FMFIA)
- Generally Accepted Accounting Principles (GAAP) for Federal entities
- Generally Accepted Government Auditing Standards (GAGAS)
- Statements of Federal Financial Accounting Standards (SFFAS)
- United States Standard General Ledger (USSGL)
- Treasury Financial Manual (TFM)
- Department of Defense Financial Management Regulation (DoD FMR) 7000.14-R
- DoD Directive (DoDD) 5118.03, Under Secretary of Defense (Comptroller)/Chief Financial Officer
- DoDD 7650.03, Follow-up on Government Accountability Office, Inspector General of the Department of Defense, and Internal Audit Reports
- DoD Instruction (DoDI) 5000.75, Business Systems Requirements and Acquisition
- DoDI 7220.29, Defense Business Systems

- OMB Circular A-136, Financial Reporting Requirements
- Other applicable authorities identified by the Government

Unless otherwise specified, all references to regulations, standards, and guidance shall mean the version in effect at the time of contract performance. The Contractor shall use the most current published version of all applicable standards and regulations.

The Contractor shall monitor changes to applicable accounting standards and guidance, assess impacts to processes and deliverables, and recommend updates within 30 days of issuance or as directed by the Government. The Contractor shall notify the Contracting Officer's Representative (COR) immediately upon identification of any standard or regulation changes that may materially affect contract performance.

The Contractor shall support internal and external audits by providing supporting documentation, analyses, reconciliations, schedules, and explanations, as requested by the Government. The Contractor shall maintain documentation sufficient to support the work performed under this SOW and to demonstrate traceability, supportability, and audit readiness.

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## **3.0 SITE OPERATIONS**

### **3.1 Place of Performance**

The primary place of performance shall be DIA Headquarters, 200 MacDill Blvd, Washington, DC 20340-5100.

The Government will provide workspace, facilities access, and Government-furnished equipment, as available. Workspace assignments and seating arrangements shall be determined by the Government based on operational requirements and space availability.

Due to the classified nature of the work and system access requirements, work under this contract shall be performed on-site at DIA Headquarters unless otherwise authorized in writing by the COR.

Contractor personnel shall comply with all facility access procedures, , and building security protocols.

### **3.2 Security Requirements**

The Contractor shall possess a Top Secret (TS) with Sensitive Compartmented Information (SCI) facility security clearance per the DD Form 254. Contract employees shall be United States (U.S.) citizens, agree to a polygraph, and possess and maintain a TS/SCI personnel security clearance issued by the Office of Personnel Management (OPM), the Defense Counterintelligence and Security Agency (DCSA), or another government agency IAW:

- DoDI 5200.2-R, DoD Personnel Security Program
- DoD Manual (DoDM) 5105.21, Vol 1-3, Sensitive Compartmented Information Administrative Security Manuals
- Intelligence Community Policy Guidance (ICPG) 704.1, Personnel Security Investigative Standards for Access to Sensitive Compartmented Information
- ICPG 704.6, Conduct of Polygraph Examinations for Personnel Security Vetting
- Security Executive Agent Directive 7, Reciprocity of Background Investigations and National Security Adjudications
- DoDD 5210.48, Credibility Assessment (CA) Program

### **3.3 Information Technology Requirements**

DIA will provide access to Microsoft Office Suite and other Government-authorized software, systems, and tools necessary for financial reporting, GL management, asset accounting support, CLIN reconciliation support, and related financial operations, as determined by the Government. This may include access to FACTS and applicable subsidiary financial systems, feeder systems, and related data sources required for contract performance.

The Contractor must obtain authorization from the COR and the Office of Security (SEC), and comply with applicable information technology approval procedures, prior to bringing any computer hardware or software into the facility. Software shall not be installed on Government equipment without prior approval and must be installed by authorized DIA information technology personnel.

Any software installed or used on DIA information systems or laptops shall remain under Government control and shall not be removed from the premises unless authorized by the Government. DIA shall be given restricted license rights to use any proprietary or unique Contractor-supplied software applications used in performance of this contract, as well as read access to those applications and associated contract-related data, as applicable.

The Government retains ownership of all data generated, received, maintained, or stored in the performance of this contract, whether on Contractor-owned or Government-owned information systems, to the extent such data pertains to contract performance. All contract-related data shall remain Government property regardless of the medium on which it is stored.

The Government may provide access to Government-approved Artificial Intelligence (AI) tools or other advanced software capabilities for use in performance of this contract. Use of such tools shall be subject to applicable security requirements, information assurance policies, records management regulations, and specific use restrictions established by the Government. The Contractor shall complete any required training prior to use of such tools.

### **3.4 Travel**

Travel under this contract is expected to be minimal. Required travel, if any, will primarily consist of local travel within the National Capital Region for meetings, training, coordination activities, or other mission-related support. Out-of-area travel is not anticipated but may be



required on an infrequent basis for specialized training, interagency coordination, or audit support, as approved by the Government.

If travel is required, the Contractor shall notify the COR as soon as practicable and shall coordinate travel plans and estimated costs with the COR in advance. All travel shall be performed IAW the Federal Travel Regulation (FTR), Joint Travel Regulation (JTR), and other applicable travel regulations identified in the contract, and must be pre-approved in writing by the COR.

Travel costs, including per diem, must be reasonable, allowable, and allocable IAW Federal Acquisition Regulation (FAR) 31.205-46. The Contractor shall use the most economical mode of transportation and lodging consistent with mission requirements and traveler safety.

Any local travel within 50 miles of DIA Headquarters performed during contract performance shall be considered part of normal business operations and shall not be separately reimbursable. This includes travel to other Government facilities in the Washington, DC metropolitan area for meetings, coordination, or training.

Per diem shall not be paid when the period of official travel is 10 hours or less during the same business day. Travel by privately owned vehicle shall be reimbursed at the current General Services Administration-approved mileage rate, if authorized.

### **3.5 Core Duty Hours**

The core duty hours will be 9:00 a.m. through 3:00 p.m. local time, Monday through Friday, except during Federal holidays or when the facility is closed due to local or national emergencies, weather or natural events, security conditions, or other Government-directed closures.

The Contractor shall ensure adequate coverage during core hours to meet contract requirements. Any deviation from core hour coverage requirements must be coordinated with and approved in advance by the COR.

### **3.6 Facility Access and Badging**

All Contractor personnel shall obtain and maintain appropriate facility access credentials IAW DIA procedures. The Contractor shall ensure assigned personnel comply with badge display requirements and facility access procedures at all times.

Contractor personnel shall immediately report lost, stolen, or damaged badges to the COR and SEC. Replacement badges shall be obtained through DIA's standard badging process.

Upon completion of work, termination, or separation from the contract, Contractor personnel shall return all Government-issued badges, credentials, and access devices to SEC or as otherwise directed by the Government.

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## **4.0 TASKS AREAS**

### **4.1 Asset Management, Reporting, and Reconciliation Support**

The Contractor shall provide asset accounting, reporting, and reconciliation support for real property, personal property, Plant, Property, and Equipment (PP&E), Internal Use Software (IUS), Leases, and CIP as applicable to DIA financial accounting and reporting requirements.

#### **4.1.1 Asset Records Maintenance**

The Contractor shall support maintenance of accurate and complete accounting records for accountable assets, including:

- Real property, including land, buildings, structures, facilities, and improvements
- Government property, including equipment, furniture, and vehicles
- PP&E, including general and specialized equipment
- IUS, including capitalized software and licenses
- Leases and lease-purchase arrangements, as applicable
- CIP for software, equipment, and facilities, as applicable

The Contractor shall support the capture and validation of required accounting data elements, including acquisition cost, acquisition date, useful life, depreciation or amortization method, accumulated depreciation or amortization, location, custodian, condition, and disposal information, as applicable.

The Contractor shall update accounting records and supporting documentation within five (5) business days of receipt of complete and authorized asset transaction information, where system access and Government-provided source documentation permit.

#### **4.1.2 Monthly Asset Reconciliations**

The Contractor shall perform monthly reconciliations, as applicable, between:

- Property management systems
- GL control accounts
- Financial statement balances
- Contract management or other source systems where asset-related accounting relationships must be validated

The Contractor shall complete required monthly asset reconciliations No Later Than (NLT) the 15th business day of each month, document reconciling items, and provide recommended corrective actions or escalation to the Government within 10 business days of identification.

#### **4.1.3 Asset Accounting Standards Support**

The Contractor shall perform asset accounting support in a manner consistent with applicable Federal accounting standards and guidance, including standards related to PP&E, IUS, leases, impairments, and opening balances, as applicable.

The Contractor shall support application of proper recognition, measurement, classification, and disclosure requirements and shall assess impacts of new or revised accounting standards on asset-related accounting and reporting processes.

#### **4.1.4 Depreciation and Amortization Support**

The Contractor shall calculate and prepare support for depreciation and amortization entries using Government-approved methods, useful lives, capitalization thresholds, and applicable accounting guidance.

The Contractor shall coordinate with the Government prior to processing or submitting depreciation and amortization JV support packages and shall provide supporting documentation for all related calculations.

#### **4.1.5 Asset Lifecycle Accounting Support**

The Contractor shall support accounting for asset acquisitions, transfers, disposals, retirements, impairments, and CIP activity in accordance with applicable accounting standards and Government policy.

Support shall include:

- Accounting support for property acquisitions, validation of property acquisition support
- Accounting support for disposals, transfers, and retirements, including gain or loss analysis, validation of property disposals, transfers, and retirements support
- Accounting support for property adjustments, validation of property adjustment support
- Identification and documentation of potential impairment indicators for Government review
- Tracking of CIP activity and support for timely transfer of completed projects to active asset accounts, as directed by the Government
- Identification of stale CIP balances and recommendation of follow-up actions to the Government

#### **4.1.6 Lease Accounting Support**

The Contractor shall support accounting and reporting for lease arrangements IAW applicable Federal accounting standards, including classification, measurement, disclosure support, and preparation of supporting documentation for Government review.

#### **4.1.7 Physical Inventory and Property Reconciliation Support**

The Contractor shall support physical inventories and reconcile inventory results to recorded accounting balances, as applicable. The Contractor shall investigate variances, document results, coordinate with Government logistics and property personnel, and provide recommended corrective actions or follow-up items to the Government within 15 business days of identification.

#### **4.1.8 Asset-Related Financial Statement Support**

The Contractor shall prepare asset-related financial statement support, schedules, reconciliations, and note disclosure support for inclusion in quarterly and annual financial reporting packages, including support for PP&E, IUS, leases, and other asset-related disclosures, as applicable.

#### **4.1.9 Property Accountability Coordination Support**

The Contractor shall coordinate with Government property accountability, logistics, and financial reporting personnel, as needed, to support accurate accounting treatment, reconciliation, and reporting of Government property. The Contractor may support documentation and accounting analysis associated with lost, damaged, or destroyed property; however, formal property accountability determinations and related Government decisions remain outside the scope of this SOW.

### **4.2 CLIN Reconciliation and Contract Accounting Support**

The Contractor shall provide CLIN reconciliation and contract accounting support necessary to improve the accuracy, completeness, and supportability of obligation, expenditure, and related financial reporting data.

#### **4.2.1 CLIN Data Support**

The Contractor shall support maintenance, analysis, and validation of CLIN-related accounting data, including:

- CLIN identifiers and descriptions
- Obligation amounts and dates
- Expenditure amounts and dates
- Remaining balances
- Contract periods of performance
- Funding sources

The Contractor shall update or validate CLIN-related accounting support within 5 business days of receipt of complete and authorized contract action information, where system access and Government-provided source documentation permit.

#### **4.2.2 Monthly CLIN Reconciliations**

The Contractor shall perform monthly reconciliations, as applicable, between:

- Contract management system CLIN data
- GL obligation and expenditure accounts
- Financial statement balances
- Other relevant source systems identified by the Government

The Contractor shall complete required monthly CLIN reconciliations NLT the 15th business day of each month and shall document all reconciling items with clear explanations and supporting analysis.

#### **4.2.3 CLIN Deficiency Identification and Analysis**

The Contractor shall identify, document and analyze CLIN-related discrepancies and deficiencies, including:

- Missing or incorrect CLIN data
- Mismatches between systems
- Incorrect posting to the GL
- Duplicate or erroneous obligations
- Expenditures exceeding obligations
- Stale obligations requiring Government review for possible de-obligation

The Contractor shall document root causes, impacts and recommended corrective actions or follow-up actions for Government review.

#### **4.2.4 CLIN Correction Support**

The Contractor shall support correction of CLIN-related accounting discrepancies by preparing analyses, documentation, and accounting support packages for Government review and action. Support may include reclassification analysis, de-obligation support documentation, coordination of GL corrections, and support for establishment of accounting records associated with new CLIN activity, as directed by the Government.

The Contractor shall track the status of identified CLIN discrepancies and related accounting support actions using Government-approved workflow or issue-tracking tools, including ServiceNow where applicable.

#### **4.2.5 CLIN Reporting**

The Contractor shall prepare CLIN-related management reports and supporting analyses, including:

- CLIN obligations and expenditures by program or project
- Unliquidated obligations by age
- CLIN discrepancy status
- CLIN reconciliation results

The Contractor shall provide monthly CLIN status reporting and support Government decision-making related to closeout accounting, de-obligation analysis, and financial reporting.

#### **4.2.6 Contract Closeout Accounting Support**

The Contractor shall support contract closeout accounting activities by identifying contracts that appear ready for closeout from an accounting perspective, reconciling final payments and obligations, preparing de-obligation support documentation, and coordinating closeout-related accounting entries with the Government.

The Contractor shall not perform inherently governmental contracting actions or make final contract closeout determinations.

#### **4.2.7 CLIN Process Improvement Support**

The Contractor shall recommend CLIN-related process improvements, including enhanced data validation controls, automated reconciliation tools, and improved accounting support procedures, and shall support implementation of approved improvements, as directed by the Government.

### **4.3 Fund Balance with Treasury (FBwT)**

The Contractor shall provide accounting, reconciliation, and reporting support for Fund Balance with Treasury (FBwT) transactions with the Treasury Department reported by Defense Financial Accounting Services (DFAS) as applicable to DIA financial accounting and reporting requirements.

#### **4.3.1 Fund Balance with Treasury (FBwT) Reconciliation Support**

The Contractor shall prepare monthly transaction reconciliations of assigned appropriations from the Treasury Department to DIA's GL. Appropriations include but are not limited to:

- Operations & Maintenance
- Procurement
- Research, Development, Testing, and Evaluation
- Military Construction
- Family Housing

Each reconciliation includes transaction-level reconciliation of submitters, including but not limited to the State Department, Army, and Air Force.

The Contractor shall resolve outages with internal and external entities such as DIA Accounts Receivable/Accounts Payable, DFAS, Transaction by Others (TBO), NSA, and Work Stream Alpha (WSA),

The Contractor shall perform root cause analysis of errors found during reconciliations and propose solutions.

### **4.3.2 Fund Balance with Treasury (FBwT) Monthly Activities Support**

The Contractor shall support FBwT monthly activities including:

- Run monthly Statement of Transactions (SOT) for all submitters, GL, Cost Transfer (CTR), TBO, Preliminary (Prelim) Cash Management Report (CMR), and Tactics & Analysis Reporting Program (TARP) reports
- Reformat and upload the reports into Enterprise Data Warehouse (EDW), as needed
- For each appropriation and submitter, perform the following reconciliations, compile them into a FBwT Reconciliation Workbook, and deliver NLT the 25th calendar day each month:
  - SOT to the Prelim CMR
  - SOT to the GL
  - Prelim CMR to GL
  - GL to Government-wide Treasury Account Symbol Adjusted Trial Balance System (GTAS)
  - Prelim CMR to Other Defense Organizations (ODO) Undistributed Comptroller's Technical Review and Evaluation Authority (CTREA)
  - GTAS Trial Balance (TB) and ODO Undistributed Appropriations/Fund Ledger Distribution (AFLD) – Tie Point 2
  - ODO Undistributed BDO Cash Management Report (BCMR) to reconciling items
  - Reconciling items to TBO Uncleared
  - Reconciling items to outstanding Disbursement in Transit (DITS)
  - Reconciling items to TARP – WSA reimbursable
- Research and clear any outstanding transactions on or before the timeframe established by the Government

### **4.3.3 Fund Balance with Treasury (FBwT) Reporting Support**

The Contractor shall contribute to financial statements/reports as needed for FBwT.

## **4.4 General Ledger (GL) Management**

### **4.4.1 Data Validation and Analysis**

The Contractor shall process, review, and validate daily transactions recorded in the accounting system and subsidiary systems; identify and document accounting errors; reconcile accounting transactions and records; verify the consistency of budgetary and proprietary data; and establish and maintain accounting reconciliation processes to validate interfaced data. The Contractor shall use Government-approved workflow and data validation techniques to improve timeliness, accuracy, and traceability.

### **4.4.2 Transaction Processing and Review**

The Contractor shall prepare, analyze, document, and validate transactions recorded in the DIA's financial system subsidiary modules and the GL, consistent with applicable policy, system controls, and Government-approved procedures.

The Contractor shall track and communicate transactions requiring coordination with the NSA for consideration in the monthly Entry Event Reconciliation Tool (EERT)/Preparatory Accounting Reconciliation Tool (PART), and General Ledger to Commitment Control (GLKK) processes, as applicable.

#### **4.4.3 Journal Vouchers (JVs)**

The Contractor shall identify and document processes for monthly, quarterly, and annual JVs, including but not limited to:

- Classification as temporary or permanent entries
- Impact analysis on subsidiary and GL balances
- Validation of proper recording in FACTS
- Retention of supporting documentation IAW Federal records management requirements

The Contractor shall support the Government in maintaining a JV Tracking Log that includes status updates, classifications, and resolution timelines. Prior month JV activity shall be reviewed and updated, as needed, NLT the 5th business day of each month. The Contractor shall monitor feeder-system processing status, identify delays or failures affecting financial data completeness, and notify the Government of material issues, impacts, and recommended corrective actions.

The Contractor shall develop and maintain Standard Operating Procedures (SOPs) for recurring JV processing activities.

#### **4.4.4 Reconciliations**

The Contractor shall develop, enhance, maintain, and apply reconciliation procedures and tools necessary to ensure GL accounts are accurate, supportable, and consistent within the accounting system and corresponding tools, statements, reports, documents, and other compatible information sources.

Reconciliations shall include, as applicable, the MS Excel-based Tie Point Tool, Funding Authorization Documents (FADs) Reconciliation, Reimbursable Account Reconciliation, GLKK Reconciliation, Financial Reporting Issues List, and translated data from external sources.

The Contractor shall reconcile manual and automated transactions recorded in the accounting system; conduct routine analysis of account balances and account relationships; track progress on transaction backlogs; identify abnormal balances; and research unexplained or unsupported variances and anomalies. The Contractor shall support DIA coordination with NSA regarding accounting system configuration, EERT/PART, GLKK issues, and other monitoring reports provided by NSA.



#### **4.4.5 Account Reconciliation Activities**

The Contractor shall perform monthly reconciliation of key accounts, including but not limited to:

- FBwT
- Accounts Receivable
- Accounts Payable
- PP&E
- Payroll and Benefits accounts
- Undelivered Orders
- Other key Balance Sheet and Statement of Net Cost accounts as designated by the Government

The Contractor shall reconcile accounting transactions and records to ensure subsidiary ledgers tie to the GL. All monthly reconciliations shall be completed and submitted NLT the 15th business day following month-end close.

The Contractor shall verify and validate, on a monthly basis, that budgetary and proprietary data are consistent and properly supported.

The Contractor shall establish and maintain reconciliation processes to validate interfaced data from multiple feeder systems and sources.

#### **4.4.6 GLKK and Trial Balance Activities**

The Contractor shall prepare a Monthly GLKK Reconciliation Report.

The Contractor shall compare GLKK activity to TB outputs before and after posting to the GL.

The Contractor shall investigate, document, and resolve or elevate GLKK variances within 3 business days of identification.

The Contractor shall maintain documentation of GLKK reconciliations and variance resolution activities.

#### **4.4.7 Automated Workflow and Data Validation**

The Contractor shall use Government-approved workflow tools to support transaction processing, issue tracking, and approval routing, as applicable. The current tool in the Comptroller's Office is ServiceNow.

The Contractor shall implement and maintain data validation techniques to identify errors at the point of entry, where feasible and authorized.

The Contractor shall support the development, enhancement, and maintenance of automated reconciliation tools, where authorized, to improve efficiency and accuracy.

The Contractor shall recommend process improvements and automation opportunities to the Government on an ongoing basis.

#### **4.4.8 System Change Implementation Support**

The Contractor shall provide review, testing support, and impact analysis for system enhancements, interface changes, and other financial system modifications implemented by DIA's service provider or other authorized stakeholders that affect GL management, reconciliations, transaction processing, asset accounting, CLIN reconciliation, or financial reporting.

The Contractor shall assess the accounting and reporting impacts of proposed or implemented system changes; identify risks to data integrity, reconciliation, posting logic, and reporting outputs; document issues and recommended corrective actions; and support Government review of change implementation results.

The Contractor shall participate in working groups, testing events, and coordination meetings related to approved system or process changes, as requested by the Government.

#### **4.4.9 Month-End, Quarter-End, and Year-End Close Activities**

The Contractor shall support month-end, quarter-end, and year-end close activities, including:

- Accrual determination and processing
- Reclassification entries
- Depreciation calculations
- Cost allocation entries
- Closing entry processing

The Contractor shall meet Government-established deadlines for close activities.

#### **4.4.10 Coordination and Communication**

The Contractor shall coordinate with feeder-system administrators and other authorized stakeholders to resolve interface issues affecting financial data.

The Contractor shall provide technical input and recommendations to Government personnel on accounting transactions and GL management matters, as requested.

The Contractor shall escalate significant issues to Government management within 24 hours of identification.

#### **4.4.10 Documentation and Knowledge Management**

The Contractor shall develop and maintain SOPs (CDRL) for all GL processes.

The Contractor shall update SOPs within 30 calendar days of approved process changes affecting contractor performance.

The Contractor shall maintain a centralized repository of accounting documentation, reconciliations, and supporting materials generated under this SOW, IAW Government direction.

The Contractor shall ensure documentation is complete, organized, and maintained IAW applicable records management and audit support requirements.

#### **4.4.11 Posting Logic Analysis and Validation Support**

The Contractor shall analyze transaction posting issues, business rules, and interface requirements affecting GL processing and provide recommendations to the Government for correction or improvement.

The Contractor shall support validation of posting logic outcomes, including identification of:

- Incomplete data
- Invalid account assignments
- Duplicate entries
- Mismatched debits and credits
- Non-compliance with established business rules

The Contractor shall document identified posting issues, recommended corrective actions, and audit trail information associated with corrections. The Contractor shall coordinate with DIA and NSA personnel regarding proposed posting logic changes and participate in testing activities as requested by the Government.

Note: The Contractor shall not directly configure or modify system posting logic. All configuration changes remain the responsibility of the system owner (NSA) with DIA approval.

### **4.5 Financial Reporting**

The Contractor shall provide accounting and technical support necessary to prepare complete, accurate, supportable, and timely financial reporting packages and related documentation for monthly, quarterly, and annual reporting cycles.

The Contractor's role is to:

- Draft financial statements and supporting documentation for Government review
- Compile and analyze data required for financial reports
- Prepare supporting schedules and reconciliations
- Develop footnote drafts and variance analyses

- Coordinate data collection from DIA components
- Perform quality control reviews prior to Government submission

Final approval, certification, and submission of all financial reports remain inherently governmental functions and are the responsibility of authorized Government officials. The Contractor shall not represent official agency positions or sign official certifications.

#### **4.5.1 Monthly, Quarterly, and Annual Activities and Reports**

The Contractor shall support the Government in generating standardized reports, including but not limited to the TB, GTAS, Standard Form 133 (Report on Budget Execution and Budgetary Resources), and Prior Period Adjustment report.

The Contractor shall prepare draft financial statements and footnotes on a quarterly and annual basis. The Contractor shall develop or enhance processes and procedures to streamline the preparation of financial statements and footnotes. Financial statements include but are not limited to:

- Balance Sheet
- Statement of Net Cost
- Statement of Changes in Net Position
- Statement of Budgetary Resources.

The Contractor shall prepare variance analysis for each financial statement and shall conduct analysis, verification, and validation of financial statements and reports for content, structure, and form, consistent with applicable laws, regulations, and guidance.

#### **4.5.2 Annual Financial Statement and Agency Financial Report Preparation**

The Contractor shall prepare and compile draft Annual Financial Statement support packages IAW OMB Circular A-136.

The Contractor shall prepare draft elements of the AFR, including but not limited to:

- AFR design layout
- Director's Letter
- Management Discussion and Analysis
- Financial Section, including Chief Financial Officer Letter, Financial Statements, Footnotes
- Other Information, including Required Supplementary Information, as applicable
- Appendix section

The Contractor shall coordinate with DIA components to collect information, data, and narrative content required for AFR preparation.

The Contractor shall perform quality control reviews of AFR components to ensure accuracy, consistency, and alignment with OMB A-136 requirements prior to Government review.

#### **4.5.3 Compliance Statement Preparation**

The Contractor shall prepare a draft Statement of Compliance support package documenting DIA's status for Government review and determination.

The draft support package shall include, as applicable:

- Specific standard or regulation
- Assessed status
- Supporting evidence
- Documentation of exceptions or areas requiring remediation
- Recommended corrective action plans
- Responsible organization, if identified by the Government
- Proposed completion timelines

The Contractor shall coordinate with internal stakeholders to collect supporting information and documentation needed for Government review.

The Contractor shall update the draft Statement of Compliance support package annually to reflect current status and regulatory changes.

#### **4.6 FACTS Validation and Documentation**

The Contractor shall validate all transactions in the accounting system on a monthly basis for accuracy, completeness, and proper classification.

The Contractor shall ensure maintain supporting documentation and a clear audit trail, as applicable, including:

- Source documents
- Authorization or approval documentation
- Business rules applied
- Reconciliation to source data

The Contractor shall document identified exceptions, research root causes, recommend corrective actions, and resolve or elevate exceptions within 5 business days of identification unless otherwise approved by the Government.

#### **4.7 Meeting Support**

The Contractor shall attend meetings with the Government to discuss ongoing activities, issues, and priorities as requested.

#### **4.6.1 Quarterly Program Management Reviews**

The Contractor shall support Program Management Reviews (PMRs) with designated Government personnel on a quarterly basis. PMRs shall occur NLT the 15th business day following the end of each quarter, unless otherwise directed by the Government.

The Contractor shall prepare and deliver a Quarterly PMR briefing package NLT two (2) business days prior to the PMR. The briefing shall address:

- Contract performance status and metrics
- Status of all deliverables (completed, in progress, upcoming)
- Risk identification, assessment, and mitigation strategies
- Issues requiring Government attention or resolution
- Personnel matters (staffing levels, turnover, training needs, security clearances)
- Proposed contract modifications or scope concerns, if any
- Process improvements implemented or recommended
- Quality metrics and performance standards achievement
- Upcoming quarter priorities and resource requirements
- Action items from previous quarter and status

The Contractor shall maintain a record of action items and decisions from each PMR and include the status of prior quarter action items in each subsequent PMR briefing.

#### **4.6.2 COR Coordination**

The Contractor shall be available for meetings requested by the COR with at least 48 hours' notice, unless the COR determines an emergency meeting is required. Emergency meetings shall be supported with maximum 24 hours' notice when operationally feasible.

The Contractor shall maintain professional communication with the COR and designated Government personnel regarding contract performance, issues, and requirements throughout the PoP.

#### **4.6.3 Status Meetings**

The Contractor shall attend weekly GL operations status meetings with the Government to discuss ongoing activities, issues, and priorities. Meeting frequency and attendance requirements may be adjusted based on operational needs and with COR approval.

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### **5.0 KEY PERSONNEL AND PERSONNEL REQUIREMENTS**

The Contractor shall provide personnel with knowledge of DoD, OMB, U.S. Treasury, and GAAP applicable to Federal entities, including standards issued by the Federal Accounting Standards Advisory Board (FASAB), as well as other applicable laws, regulations, and guidance.

The Contractor's personnel shall have experience supporting a large Federal agency of similar size, complexity, and mission requirements. Contractor personnel shall have experience in Federal accounting; development and implementation of corrective action plans to obtain or maintain an unmodified financial statement audit opinion; and use of Oracle PeopleSoft core financial system applications and supporting modules, including General Ledger, Asset Management, Supply Chain Management, and Project Costing, or a comparable Federal financial enterprise resource planning system.

The Contractor's personnel shall demonstrate knowledge of GL management, reconciliations, financial reporting, asset accounting, CLIN reconciliation, contract accounting support, financial statement preparation, accounting data analysis, and related business processes necessary to support DIA's Financial Accounting and Reporting requirements.

### **5.1 Key Personnel**

At a minimum, the Contractor shall identify and provide the following list of key personnel:

- a) Functional Manager
- b) Oracle FACTS/System Accountant Subject Matter Expert (SME)
- c) Oracle FACTS/Senior System Accountant
- d) Asset Accounting Lead / Senior Asset Accountant

The Contractor shall also provide qualified Senior Accountants, Accountants, and personnel with experience in asset accounting and CLIN reconciliation support.

### **5.2 Functional Manager**

The Contractor shall provide a Function Manager with:

- (1) A degree in accounting, finance, or related field
- (2) A minimum of five (5) years of experience with Oracle PeopleSoft Federal financial programs, including General Ledger (GL) and Asset Management (AM) modules
- (3) A minimum of 10 years of experience with Federal Financial Accounting (USSGL)
- (4) A CPA credential is required.

The Contractor shall designate a Functional Manager as the lead for this effort. The Functional Manager shall be responsible for Contractor team coordination, quality control, integration of GL management, asset accounting, CLIN reconciliation support, and financial reporting support, staffing oversight, schedule management, issue escalation, and coordination with designated Government representatives.

The Functional Manager shall possess a strong understanding of OMB Circular A-136, TFM, and audit requirements applicable to Federal financial statements. The Functional Manager shall serve as the primary Contractor interface for day-to-day contract performance matters but shall not exercise Government approval authority.

### **5.3 Oracle FACTS/System Accountant Subject Matter Expert**

The Contractor shall provide an Oracle FACTS/System Accountant SME with:

- (1) A degree in accounting, finance, or related field
- (2) A minimum of 15 years of experience with FACTS (PeopleSoft) Federal financial programs, including FACTS GL and FACTS AM
- (3) A minimum of 10 years of experience with Federal Financial Accounting (USSGL)
- (4) A CPA credential is preferred

This individual shall be capable of building custom queries, analyzing entry events, reviewing EERT/PART entries for posting, and applying knowledge of sub-module-to-GL relationships and reconciliation requirements.

This individual shall also possess sufficient experience to support analysis of asset accounting transactions, GLKK reconciliations, Tie Point outages, posting logic issues, and related accounting system impacts affecting financial reporting.

### **5.4 Oracle FACTS/Senior System Accountant**

The Contractor shall provide an Oracle FACTS/Senior System Accountant with:

- (1) A degree in accounting, finance, or related field
- (2) A minimum of five (5) years of experience with FACTS (PeopleSoft) Federal financial programs, including FACTS GL and FACTS AM
- (3) A minimum of five (5) years of experience with USSGL
- (4) A CPA credential is preferred

This individual shall be capable of building custom queries, analyzing entry events, reviewing EERT/PART entries for posting, and applying knowledge of sub-module-to-GL relationships and reconciliation requirements.

### **5.5 Asset Accounting Lead / Senior Asset Accountant**

The Contractor shall provide an Asset Accounting Lead / Senior Asset Accountant with:

- (1) A degree in accounting, finance, or related field
- (2) A minimum of five (5) years of Federal accounting experience
- (3) A CPA credential is preferred

This individual shall have demonstrated experience in PP&E, IUS, lease accounting, depreciation and amortization, CIP, and asset-related financial statement support. This individual shall have knowledge of applicable Federal accounting standards related to PP&E, IUS, leases, and impairments. This individual shall have experience with Federal financial systems and asset accounting support processes.



## **5.6 Senior Accountant**

The Contractor shall provide Senior Accountants with:

- (1) A degree in accounting, finance, or related field
- (2) A minimum of five (5) years of Federal accounting experience
- (3) Detailed knowledge of USSGL, OMB Circular A-136 reporting requirements, and TFM
- (4) A minimum of three (3) years of experience with FACTS (PeopleSoft) Federal financial programs, including FACTS GL and FACTS AM
- (5) A CPA credential is preferred

## **5.7 Accountant**

The Contractor shall provide Accountants with:

- (1) A degree in accounting, finance, or related field
- (2) A minimum of three (3) years of Federal accounting experience
- (3) Knowledge of USSGL, OMB Circular A-136 reporting requirements, and TFM
- (4) Experience with FACTS (PeopleSoft) Federal financial programs, including FACTS GL and FACTS AM, is preferred

Accountants assigned to GL Management shall have experience sufficient to conduct review and analysis of GLKK reconciliations, Tie Point outages, root causes of outages and reconciling items, and support DIA personnel working on FACTS system configuration and transaction posting issues.

Accountants assigned to Financial Reporting shall have experience in the preparation and compilation of Federal financial statements and AFRs, including knowledge of budgetary financial statements such as the Statement of Budgetary Resources.

Accountants assigned to Asset Management shall have experience supporting PP&E, IUS, lease accounting, depreciation or amortization support, CIP, and asset-related reconciliations or financial statement support, as applicable.

Accountants assigned to CLIN Reconciliation and Contract Accounting Support shall have experience in obligation and expenditure analysis, contract-related accounting data, unliquidated obligations, reconciliations between contract and financial systems, and related accounting support activities.

Accountants shall be able to compile and analyze large and complex data sets using Microsoft Office applications and advanced functions, including Microsoft Excel pivot tables and related analytical capabilities.

## **5.8 Qualified Personnel**

The Contractor shall provide sufficient personnel to perform the requirements of this SOW and to complete required deliverables within established timelines.

The Contractor shall ensure personnel assigned to this effort possess the qualifications, experience, and security requirements necessary to perform assigned duties. The Contractor shall be responsible for assessing and maintaining workforce capability and competency throughout contract performance.

Contractor personnel performing work that falls under GAGAS shall comply with applicable GAGAS Continuing Professional Education (CPE) requirements.

Substitutions of key personnel shall not be made without prior Government approval, except when necessitated by circumstances beyond the Contractor's control, such as illness, death, resignation, or termination of employment. Any proposed replacement shall meet or exceed the qualifications, experience, and security requirements of the individual being replaced.

## **5.9 Personnel Roster**

The Contractor shall provide to the COR a Personnel Roster of all assigned personnel. The roster shall include each individual's:

- Name and position
- Work contacts information, including phone, email, and office location
- Emergency point of contact
- Qualifications
- Security clearance status

The Contractor shall update roster within three (3) business days of any personnel changes and shall provide the current roster to the COR upon request.

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## **6.0 TRANSITION REQUIREMENTS**

The Contractor shall cooperate fully with transition activities and provide all necessary support to ensure continuity of operations during contract start-up, performance, expiration, or termination.

### **6.1 Transition-In**

Upon contract award, the Contractor shall develop and execute a transition-in plan within 30 calendar days. The transition-in plan shall address, at a minimum:

- Personnel onboarding and training
- Knowledge transfer from predecessor contractor, if applicable
- System access and credential establishment

- Process familiarization
- Schedule
- Risk identification and mitigation

The Contractor shall perform transition-in activities in a manner that minimizes disruption to ongoing operations and supports timely assumption of contract responsibilities.

## **6.2 Transition-Out**

NLT 90 calendar days prior to contract expiration, or promptly upon notice of contract termination or non-renewal, the Contractor shall develop and deliver a transition-out plan. The transition-out plan shall address the final 30 calendar days of contract performance and include, at a minimum:

- Knowledge transfer to successor contractor or Government personnel
- Documentation of processes, procedures, and institutional knowledge developed or maintained under this contract
- Transfer of Government property, Government Furnished Information (GFI), and other contract-related materials
- Closeout of all outstanding tasks and deliverables
- Final reporting requirements
- Personnel debriefing

The Contractor shall execute the transition-out plan to ensure continuity of operations, protect Government information, and support orderly transfer of responsibilities. All transition-out activities shall be completed prior to contract expiration or the effective date of termination.

**APPENDIX A - CDRLs**

The deliverables listed in this Appendix will be formalized through DD Form 1423 Contract Data Requirements Lists (CDRLs). The Contractor shall work with the COR to finalize formats, content requirements, and submission procedures during the transition-in period.

<b>CDRL #</b>	<b>DELIVERABLE NAME</b>	<b>SOW PARA</b>	<b>FREQ</b>	<b>DUE DATE</b>
1	Monthly Account Reconciliation Package	4.4.5	Monthly	15th Business Day (BD) after month-end
2	Monthly GLKK Reconciliation Report	4.4.8	Monthly	10th BD after month-end
3	Monthly Performance Metrics Report	Appendix C	Monthly	13th BD after month-end
4	Monthly Asset Reconciliation Report	4.1.2	Monthly	15th BD after month-end
5	Monthly CIP Status Report	4.1.5	Monthly	15th BD after month-end
6	Monthly CLIN Reconciliation Report	4.2.5	Monthly	15th BD after month-end
7	Quarterly PMR Briefing Material	4.7.1	Quarterly	NLT 2 BD before PMR
8	Quarterly Physical Inventory Support Report	4.1.7	Quarterly	15 BD after quarter-end
9	Quarterly Unliquidated Obligations Report	4.3.5	Quarterly	15 BD after quarter-end
10	Quarterly Contract Closeout Accounting Support Report	4.3.6	Quarterly	15 BD after quarter-end
11	JV SOPs	4.4.6	As required	30 CDs after requested
12	GL SOPs	4.4.10	As required	30 CDs after requested
13	Annual Performance Summary Report	Appendix C	Annually	30 CDs after FY-end
14	Draft Annual Financial Statement Support Package	4.5.2	Annually	45 CDs after FY-end

<b>CDRL #</b>	<b>DELIVERABLE NAME</b>	<b>SOW PARA</b>	<b>FREQ</b>	<b>DUE DATE</b>
15	Draft Annual Agency Financial Report (AFR) Support Package	4.5.2	Annually	Nov 15 after FY-end
16	Draft Annual Statement of Compliance Support Package	4.5.3	Annually	Nov 15 after FY-end (with AFR)
17	FBwT Reconciliation Workbook	4.3.2	Monthly	NLT the 25 <sup>th</sup> calendar day each month
18	Personnel Roster	5.9	As required	30 CDs after contract award then as required
19	Transition-in Plan	6.1	Once	7 CDs after contract award
20	Transition-out Plan	6.2	Once	90 CDs prior to contract expiration

## **APPENDIX B - GOVERNMENT FURNISHED INFORMATION/EQUIPMENT**

1. Access to the FACTS General Ledger (GL) system and applicable subsidiary modules
2. Access to the EERT/PART, as applicable

3. Access to the commitment control system (GLKK), as applicable
4. Access to feeder systems, interfaces, and related data sources necessary to perform required tasks, as authorized by the Government
5. Current SOPs, process documentation, and other Government-approved reference materials relevant to contract performance
6. Historical financial data, reconciliations, and related supporting documentation, as available and relevant to contract performance
7. Applicable accounting standards, regulations, policies, guidance documents, and reporting instructions identified by the Government
8. Government-approved system user accounts, credentials, and access permissions necessary for contract performance, subject to security requirements and system access approval
9. Government workspace, facilities access, and equipment, as determined necessary by the Government for performance of this contract
10. Microsoft Office Suite and other Government-approved software necessary for financial management, reporting, and analytical work required for contract performance
11. Government-approved AI tools or other advanced software capabilities, if authorized for use in performance of this contract and subject to applicable security, records management, and information assurance requirements

## **APPENDIX C - PERFORMANCE REQUIREMENTS SUMMARY**

The Contractor shall meet or exceed the following performance standards:

PERFORMANCE REQUIREMENT	PERFORMANCE STANDARD	PERFORMANCE THRESHOLD
Monthly Deliverables	Required monthly deliverables are complete and submitted by the due dates established in the contract	95% of on-time submission
Monthly Account Reconciliations	Monthly reconciliations are complete, supportable, and submitted by the 15th business day after month-end close	95% on-time and complete
Transaction Validation	Transactions reviewed by the Contractor are accurate, properly documented, and traceable to source records	98% accuracy
Journal Voucher Support	JV packages are complete, supportable, and ready for Government review and approval by required deadlines	95% accepted with no major rework
GLKK and Trial Balance Support	GLKK reconciliations and variance analyses are complete, documented, and resolved or elevated within required timeframes	95% within required timeframe
Exception Resolution	Identified exceptions are documented, researched, and resolved or elevated within established timeframes	90% within required timeframe
Asset Reconciliation Support	Asset reconciliations are complete, supportable, and submitted by required deadlines; reconciling items are documented and elevated or addressed for Government review within required timeframes	95% on-time and complete
Asset Accounting Support	Asset accounting support, including depreciation, amortization, CIP, lease accounting support, and asset-related schedules, is accurate, complete, and adequately supported	95% accepted on first submission
CLIN Reconciliation Support	CLIN reconciliations are complete, supportable, and submitted by required deadlines; reconciling items are documented with clear explanations	95% on-time and complete
CLIN Discrepancy Analysis Support	CLIN discrepancies are identified, documented, analyzed, and tracked for Government review and action within required timeframes	90% within required timeframe

PERFORMANCE REQUIREMENT	PERFORMANCE STANDARD	PERFORMANCE THRESHOLD
Financial Reporting Support	Quarterly and annual financial reporting support packages are complete, internally consistent, and submitted in accordance with the Government reporting schedule	95% accepted on first submission
Audit Support	Audit requests are supported with complete and responsive documentation within the timeframe specified by the Government	95% on-time and complete
Deliverable Quality	Deliverables are complete, accurate, internally consistent, and adequately supported upon initial submission	95% accepted on first submission
Process Improvement Support	Process improvement recommendations are submitted as required and are relevant, actionable, and supported by analysis	100% submitted by due date
Meeting Support	Required meeting materials are submitted on time and contractor representation is provided at required meetings	95% on-time submission; 100% attendance by designated representative or approved alternate
Posting Logic Accuracy	Posting logic support documentation and validation results are accurate, complete, and timely	99% accuracy; 95% of issues resolved or elevated on time

The Government will monitor Contractor performance through the Quality Assurance Surveillance Plan (QASP). The QASP will detail surveillance methods, frequency, and procedures for each performance standard. Failure to meet performance standards may result in corrective action requirements or affect award fee/incentive determinations, if applicable.

The Contractor shall track and report performance metrics monthly as part of the Monthly Performance Metrics Report. Quarterly performance summaries shall be included in the Quarterly Performance Review briefing.

## APPENDIX D - ACRONYMS

**AFLD** - Appropriations/Fund Ledger Distribution

**AFR** - Agency Financial Report



**AI** - Artificial Intelligence  
**AM** - Asset Management  
**BCMR** - BDO Cash Management Report  
**BD** - Business Day  
**CDRL** - Contract Data Requirements List  
**CI** - Counterintelligence  
**CIP** - Construction in Progress  
**CLIN** - Contract Line Item Number  
**CMR** - Cash Management Report  
**COR** - Contracting Officer's Representative  
**CPA** – Certified Public Accountant  
**CPE** - Continuing Professional Education  
**CTR** - Cost Transfer  
**CTREA** - Comptroller's Technical Review and Evaluation Authority  
**DIA** - Defense Intelligence Agency  
**DITS** - Disbursement in Transit  
**DoD** - Department of Defense  
**DoDD** - Department of Defense Directive  
**DoDI** - Department of Defense Instruction  
**DoDM** – Department of Defense Manual  
**EDW** - Enterprise Data Warehouse  
**EERT** - Entry Event Reconciliation Tool  
**FACTS** - Financial Accounting Corporate Tracking System  
**FADS** - Funding Authorization Documents  
**FAR** - Federal Acquisition Regulation  
**FASAB** - Federal Accounting Standards Advisory Board  
**FBwT** - Fund Balance with Treasury  
**FFMIA** - Federal Financial Management Improvement Act  
**FMFIA** - Federal Managers Financial Integrity Act  
**FMR** - Financial Management Regulation  
**FTR** - Federal Travel Regulation  
**FY** - Fiscal Year  
**GAAP** - Generally Accepted Accounting Principles  
**GAGAS** - Generally Accepted Government Auditing Standards  
**GFI** - Government Furnished Information  
**GL** - General Ledger  
**GLKK** - General Ledger to Commitment Control  
**GTAS** - Government-wide Treasury Account Symbol Adjusted Trial Balance System  
**IAW** - In Accordance With  
**ICPG** - Intelligence Community Policy Guidance  
**IG** - Inspector General  
**IUS** – Internal Use Software  
**JTR** - Joint Travel Regulation  
**JV** - Journal Voucher  
**NLT** - No Later Than  
**NSA** - National Security Agency

**ODO** - Other Defense Organizations  
**OMB** - Office of Management and Budget  
**PART** - Preparatory Accounting Reconciliation Tool  
**PMR** - Program Management Review  
**PoP** - Period of Performance  
**PP&E** – Plant, Property, and Equipment  
**Prelim** - Preliminary  
**QASP** - Quality Assurance Surveillance Plan  
**SBR** - Statement of Budgetary Resources  
**SCI** - Sensitive Compartmented Information  
**SEC** - Office of Security  
**SFFAS** - Statements of Federal Financial Accounting Standards  
**SME** - Subject Matter Expert  
**SOW** - Statement of Work  
**SOP** - Standard Operating Procedure  
**SOT** - Statement of Transaction  
**TARP** - Tactics & Analysis Reporting Program  
**TB** - Trial Balance  
**TBO** - Transaction by Others  
**TFM** - Treasury Financial Manual  
**USSGL** - United States Standard General Ledger  
**WSA** - Work Stream Alpha