

**OMB Circular A-76 Standard Competition
Employment and Training Administration
Accounting Services
Draft Performance Work Statement**



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SECTION C-1 — GENERAL

C.1.1 Introduction

The objective of this solicitation is to award a service provider agreement to obtain personnel, material, equipment, and services to assist the Department of Labor (DOL), Employment and Training Administration (ETA), Office of Financial and Administrative Services (ETA, OFAS) in the performance of general Federal accounting, financial and program operations.

For purposes of this document, the term "Service Provider (SP)" refers to either the Government or private sector organization that will serve as the integrator to develop, assemble, and execute a comprehensive solution to the requirements outlined in this Performance Work Statement (PWS). The term Contract, as used herein, refers to the Private Sector Offer (Contract), the Agency Tender (Letter of Obligation), or the Public Reimbursable Source (Fee-For-Service Agreement) awarded to a successful bidder. This document contains information available at the time of publication relating to administrative and technical responsibilities, performance requirements, and workload estimates for ETA Accounting Services functions.

C.1.2 Background

The President's Management Agenda (PMA), issued in the summer of 2001, establishes an aggressive strategy for improving the management practices of the Federal Government. The PMA focuses on five initiatives that present a substantial opportunity for improvement across the Federal Government. One of these initiatives is to establish and sustain Competitive Sourcing Initiatives for Defense and Civilian Agencies.

The Competitive Sourcing Initiative encourages Federal Agency efficiencies and savings by competing Commercial Activities (CA) performed on behalf of the government. This process determines whether it is more efficient and cost effective to have the CA performed by Federal employees or by a private sector contractor. As a result, ETA is conducting a Competitive Sourcing Standard Competition of the Accounting Services functions within the OFAS. The competition will be conducted in accordance with guidance established in the Office of Management and Budget (OMB) Circular No. A-76 (Revised).

C.1.3 Scope of Work

The SP shall exercise management and operational control over and retain full responsibility for performance of the requirements set forth in this PWS. Offerors are encouraged to incorporate process improvements and industry best practices in their proposals. The SP may introduce new technologies and processes in partnership with the Government in order to deliver the best value products or services. However, the SP shall continue to perform the services on-site at the DOL/ETA National Office. The scope of this PWS includes the workload and efforts of Federal employees currently

performing the respective requirements within the Division of Financial Systems and Services at the ETA National Office in Washington, DC.

C.1.3.1 Requirements

The SP shall provide all management, personnel, equipment, tools, materials, transportation, supervision, and other services necessary to the perform the tasks of this PWS except those government-furnished property and services specifically provided for in this PWS. The SP shall meet the requirements of this PWS, summarized in Technical Exhibit – 1: Performance Requirements Summary.

The SP shall provide products and services to: (1) accomplish day-to-day Federal budgetary, accounting, financial management and program results in support of the ETA, OFAS, (2) meet all internal DOL reporting requirements, including preparation, validation and distribution of management information reports, ad hoc inquiries and analyses, and standard accounting reports, (3) meet all external accounting and financial management reporting requirements levied by authoritative organizations such as Congress, the General Accounting Office, the Department of the Treasury, and the Office of Management and Budget, (4) maintain accountability over assets, and (5) adhere to applicable Federal financial management regulations, DOL financial management policy, and ETA financial management policies and procedures, as applicable.

For the purpose of this solicitation, Offerors should submit proposals to perform the entire workload included in Technical Exhibit 8.

C.1.3.2 Location

All work under this Award shall be performed at ETA, OFAS. ETA, OFAS is located at the Frances Perkins Building, 200 Constitution Avenue NW, Washington, DC.

C.1.4 ETA Mission

The ETA, an agency of the U.S. Department of Labor (DOL), administers approximately \$11 billion in program year (July 1 to June 30) and fiscal year (October 1 to September 30) appropriation accounts including, Training and Employment Services; Community Service Employment for Older Americans; State Unemployment Insurance and Employment Service Operations; Federal Unemployment Benefits and Allowances; and Program Administration. These appropriations are components of a partnership of Federal, state and local governments and other entities that operate and oversee programs designed to assist current and future American workers reach their skills and earnings potential, and aids America's employers with access to skilled workers.

The ETA, OFAS is responsible for budget formulation and execution, accounting, managing, financial and program results reporting, and administrative functions for all ETA appropriations. Principal activities within the accounting and financial management

functions of OFAS include: general Federal accounting services, such as the obligation of funds, payment of vendor invoices, and recording of cost information from ETA grantees; preparation and review of all information to meet external financial reporting requirements, including, but not limited to, financial statement requirements under the *Chief Financial Officer's Act of 1990, as amended, SF-224, Statement of Transactions (SF-224)* for all ETA Agency Location Codes (ALC), *SF-133, Report on Budget Execution (SF-133)*, *FMS Form 2108, Year End Closing Statement (FMS 2108)*, *Federal Agencies Centralized Trial Balance System (FACTS)*, Capitalized Asset Tracking and Reporting System (CATARS) and all other ETA capitalized asset reporting requirements, and *SF-220-9, Report on Receivables Due from the Public (SF-220-9)*.

To administer, manage, account for, and report on ETA's appropriations, programs and activities, the ETA, OFAS deploys the *Department of Labor Accounting and Related System (DOLAR\$)*; two of its subsystems, the *Accounts Receivable Subsystem* and CATARS; *The US Department of Health and Human Services (HHS), Payment Management System (PMS)*; *Enterprise Information Management System (EIMS)*; Intra-Governmental Payment and Collection System (IPAC); and several personal computer based software programs that generate budgetary, accounting, and financial reporting information, such as *V*, a combination file viewer and directory browser; *Monarch*, a data access tool to view, print, analyze, and extract data from existing DOLAR\$ reports; *Hyperion Essbase Excel add-in*, an on-line analytical processing tool; and *BRIO*, a three dimensional graphical report builder.

C.1.5 General Requirements

The SP shall manage the total work effort required to accomplish the requirements set forth within this PWS to support the Division of Financial Systems and Services. SP management duties include but are not limited to planning, scheduling, report preparation, establishing and maintaining records, resolution of customer complaints, quality control, and meeting attendance. The SP shall ensure the performance of the work is in accordance with sound and efficient accounting practices that meet industry and Federal standards as well as the standards established by this PWS. The SP shall identify to the Federal Project Officer (FPO) in writing an on-site representative (the project manager) and alternate, available during normal business hours, who will be the primary point of contact to address and/or resolve contract or technical issues. The SP shall comply with all Federal, State/District, and local laws and regulations. All Standard Operating Procedures (SOP) used by the SP shall comply with applicable regulations.

C.1.5.1 Personnel

C.1.5.1.1 General

The SP shall furnish fully trained and qualified managerial and technical personnel as required to accomplish the work requirements described herein. SP personnel shall be able to speak, read, write and understand the English language, including unique terminology used in the accounting function.

SP personnel shall conduct themselves in a proper, efficient, courteous, and businesslike manner.

C.1.5.1.2 Standards of Conduct

The SP shall not employ any person whose employment under this Award could in any way result in a conflict of interest. All personnel employed by the SP to support ETA, or any representative of the SP entering the Federal building, shall obey all regulations in force. The SP shall be responsible for employee competency and conduct and for taking disciplinary actions with respect to employees. The removal from the job site of a SP employee shall not relieve the SP of the requirement to provide personnel to perform the specific tasks outlined in this PWS. No SP employee will be allowed into the building when it is determined that their presence would be detrimental to the security of the building or to the accomplishment of the work prescribed. The Government reserves the right to require removal of any SP employee from the job site who endangers persons or property. In such cases, the Government will advise the SP of the reason for requesting an employee's removal or withdrawing their authorization to enter the building.

C.1.5.1.3 Project Manager

The SP shall provide an on-site project manager to be available during normal operating hours. The project manager shall be available for discussion with the FPO at all times. The SP shall designate an alternate to function in the absence of the primary project manager. This paragraph, however, shall not be construed as dictating personnel hiring requirements. The SP may combine the above functions with the functions of other employees as long as the requirements of Section C-5 are met.

The Project Manager shall possess a combination of education and experience in accounting or a related field - at least 4 years of experience in accounting, or an equivalent combination of accounting experience, college level education, and training that provided professional accounting knowledge; ten years of related experience in federal accounting systems, procedures, and regulations, to include a minimum of two (2) years of experience with DOLAR\$, DOLFIN and HHS-PMS; knowledge of generally accepted accounting principles and standards, Government-wide accounting policy and practices, and financial management at the federal level. The on-site project manager shall be the SP's primary representative and have full authority to act on matters pertaining to the performance of services under this contract. The project manager and alternate shall have the appropriate technical experience and be knowledgeable in all facets of the work to be performed under this PWS.

C.1.5.1.4 Employee Training

The SP shall possess the specialized training, prior work experience, and/or technical skills required to perform the required Federal government budget, auditing and accounting procedures tasks.

It is understood that all of the offerors personnel may not have experience with DOLAR\$ and its subsystems, DOLFIN or HHS-PMS. However, it is expected that resumes proposed in each labor category shall demonstrate clearly each candidate's Federal government budgetary, accounting and auditing experience. Moreover, each resume shall identify clearly each candidate's personal computer skills and experience with software programs.

C.1.5.1.5 Identification of Service Provider's Employees

Upon Award, the SP shall provide to the FPO a list of employees who will perform under the Award. The list shall contain the SP's name, full name of each employee, job title or position held by each employee, employees work assignment, and work site. The SP shall notify the FPO, in writing, whenever changes are made. This paragraph, however, shall not relieve the SP of the requirements of the addition/substitution of key personnel clause (Section H). The SP shall comply with the Drug-Free Workplace Act of 1988 (Public Law 100-690) and Federal Acquisition Regulations Subpart 23.5.

C.1.5.2 Operating Hours

C.1.5.2.1 Normal Hours

The SP shall perform the tasks included in this PWS on a regular working hour schedule between the hours of 6:30am and 6:00pm Monday to Friday.

The SP personnel may work a flexible schedule (flextime) within the bounds of the regular working hours provided that adequate manpower is maintained to ensure completion of all work requirements at the scheduled time. Use of flextime shall not relieve the SP from the requirements contained herein.

C.1.5.2.2 Overtime

Based on operational requirements, occasional overtime may be required. Historically, the Government has experienced an incidental amount of overtime in the performance of these functions.

C.1.5.2.3 Federal Holidays

Federal Holidays are listed below. Should a Federal Holiday fall on a Saturday, the Friday immediately before is considered the holiday; if the Federal Holiday falls on a Sunday, the Monday immediately following is considered the Holiday.

Holiday	Date
New Years Day	First day of January (or observed)
Martin Luther King, Jr. Birthday	Third Monday of January
Presidents Day	Third Monday of February
Memorial Day	Last Monday of May
Independence Day	Fourth day of July (or observed)
Labor Day	First Monday of September
Columbus Day	Second Monday of October
Veterans Day	11 th day of November (or observed)

Thanksgiving Day	Fourth Thursday of November
Christmas Day	25 th day of December (or observed)

C.1.5.3 Interfaces

C.1.5.3.1 Government Personnel

The FPO is the liaison between the Agency (ETA, OFAS) and the SP for the approval of project requirements, schedules, and completion of assigned work.

C.1.5.3.2 Contractors

The Agency workforce is a mixture of government and contractor personnel. The SP will normally interface directly with the Government. The SP shall not direct the other support contractor's personnel. The SP shall submit requests for the required support services for SP performance of this Award to the FPO. There are, however, situations where the SP will be required to work directly with the ETA customer employees as well as ETA external customers, e.g., other Federal, state, and local government agencies.

C.1.5.4 Freedom of Information Act (FOIA) and Privacy Act Programs

The SP shall comply with all aspects of the FOIA and Privacy Act programs. Only the Government can release information under FOIA.

C.1.5.5 Quality Assurance

C.1.5.5.1 Quality Control (QC) Plan

The SP shall prepare and maintain a QC plan. A copy of the QC Plan shall be kept on site and available to the Government upon request. The SP's QC Plan shall address, at a minimum, the Minimum Standards of Performance (MSP) of each tasking. The plan shall be submitted to the FPO for acceptance within 30 days of commencement of the transition and include the following:

- An inspection system
- Methods for identifying, correcting, and preventing defects
- Avoidance of organizational or personnel related conflicts of interest between PWS requirements and other SP or SP personnel activities
- Material/equipment accountability
- Compliance with Occupational Safety and Health Administration (OSHA) requirements
- Performance evaluation meetings

C.1.5.5.2 Quality Assurance Surveillance Plan (QASP)

The Government will evaluate the SP's performance against the requirements of the PWS using the QASP. The FPO will function as the lead Quality Assurance Evaluator (QAE) for the Government and perform the monitoring and surveillance of the SP's performance in accordance with the terms of this Award. The FPO/QAE will monitor, assess, record, and report on the SP's technical performance under this Award in accordance with the procedures, methods, and guidelines set forth in the QASP. The FPO will work closely with the on-site project manager and is authorized direct liaison with SP personnel. The Contracting Officer will designate the FPO in writing to the SP's on-site project manager.

C.1.5.5.3 Performance Evaluation Meetings

The SP's project manager or alternate shall attend weekly meetings with the FPO during the phase-in period and biweekly meetings during the first two months of the full performance period. Thereafter, monthly meetings will be held as scheduled by the Government. However, a meeting will be held whenever a Contract Deficiency Report (CDR) is issued. Written minutes of all performance evaluation meetings shall be signed by the SP's on-site project manager and the Government and will remain on file.

C.1.5.5.4 Government Audits

The Government reserves the right to audit all SP operations, records, logs, and other operational data related to services under this Award at any time. The SP shall provide documentation upon request to the FPO. The SP shall initiate action to correct all deficiencies identified by the Government that do not involve the redesign of equipment or systems and that fall within the scope of this Award. The SP shall submit a monthly status report to the FPO, reflecting those deficiencies that have been corrected and an estimated completion date for all remaining deficiencies. Deficiencies not involving safety or environmental compliance shall be corrected as soon as possible but in no event, later than 60 days following of identification of the deficient condition(s) to the SP.

C.1.5.6 Information Security

The Government will provide log-in (password) access to designated SP personnel whose access to ETA information systems is required under this contract.

C.1.5.7 Security

C.1.5.7.1 Security Indoctrination

The SP shall comply with all DOL security regulations as set forth in the DLMS 2, Chapter 300 and abide by all security regulations in effect where services are performed. The SP shall conduct a security indoctrination of new employees within 30 days of arrival. This training shall include general security education, and training on Information Systems Security.

C.1.5.7.2 Badges and Passes

SP personnel shall obtain the required employee badges and vehicle passes before access to the building can be granted.

The SP shall ensure that all departing SP personnel are out-processed, to include turning in passes and security identification badges to the appropriate security office. The employee's pass and badge shall be returned to the Government by close of business on the employee's last working day.

The Government will have and exercise full and complete control over granting or denying identification cards and security badges. The SP shall account for all Government identification cards and security identification badges issued to employees.

C.1.5.8 Safety/Environmental Requirements

C.1.5.8.1 Accident Reporting

All accidents involving death, hospitalization, or lost time from work and all other accidents which occur in association with the performance of ETA services shall be reported within two hours to the FPO, or at the beginning of the following workday if the accident occurs during other than working hours. The SP may be required by the Safety Officer to submit a written report of the accident, including statements from witnesses. The FPO shall be informed immediately of any claim made against the SP as the result of an accident.

C.1.5.8.2 Occupational Safety and Health Inspections

The SP shall comply with OSHA, Environmental Protection Agency (EPA), and other regulatory agency requirements for record keeping and reporting of all accidents and incidents.

C.1.5.9 Transition Period

C.1.5.9.1 Phase-In Plan

The SP shall prepare and maintain a Phase-In Plan that ensures:

- A smooth transition from award to full operational status (phase-in).
- A smooth transition from the incumbent SP to the new SP in a follow-on period (phase-out).

The SP shall submit a copy of the Phase-In Plan 10 days after award to the FPO. A copy of the Transition Plan shall be kept on-site and available to the Government upon request.

C.1.5.9.2 Phase-In

The phase-in period will commence on or about 01 May 2005. The phase-in period will end 30 June 2005. The phase-in period allows SP personnel to familiarize themselves with site equipment configurations, receive on-the-job training in standard procedures for performing the tasks described in this PWS, and conduct required inventories and inspections of Government Furnished Equipment (GFE), Government Furnished Materials (GFM), Government Furnished Information (GFI), and Government Furnished Facilities (GFF).

At the completion of the phase-in period, the SP shall be at full performance capability with all key and non-key personnel performing their assigned functions.

C.1.5.9.3 Phase-Out

The phase-out section of the plan shall include provisions for completion of appropriate SP responsibilities should there be a contract or agreement termination, regardless of precipitating reasons. The SP shall coordinate its activities with the incoming SP or Government personnel to effect a smooth and orderly transition at the end of the contract period. The plan will address how to ensure service continuation in the event that the SP is relying on leased equipment as SP furnished equipment.

The SP shall remove all SP owned equipment, tools, parts and belongings from Government furnished spaces by midnight on the last day of the Contract or agreement.

Prior to termination or expiration of this contract, the SP and the FPO shall conduct inventories and inspections of equipment, materials and facilities as necessary to prepare a report on their condition. The SP shall prepare the report. The SP and the FPO shall resolve any disparities prior to termination or expiration of the contract.

SECTION C-2 — ACRONYMS AND DEFINITIONS

C.2.1 Acronyms

A&E	Architect and Engineer
ALC	Agency Location Code
AQL	Acceptable Quality Level
CAMO	Capitalized Asset Management Office
CATARS	Capitalized Asset Tracking and retrieval System
CDR	Contract Deficiency Report
CO	Contracting Officer
COTR	Contracting Officer's Technical Representative
CFOA	Chief Financial Officer's Act
CIP	Construction In Progress
DOL	Department of Labor
DOLAR\$	Department of Labor Accounting and Related System
DOLFIN	Department of Labor Financial Information Network
DLMS	Department of Labor Manual Series
EPA	Environmental Protection Agency
EIMS	Enterprise Information Management System
ETA	Employment and Training Administration
FAR	Federal Acquisition Regulation
FASAB	Federal Accounting Standards Advisory Board
FMC	Federal Management Circular
FOUO	For Official Use Only
FPA	Federal Program Agency
FPO	Federal Project Officer
GCMIS	Grant Contract Management Information System
GFE	Government Furnished Equipment
GFF	Government Furnished Facilities
GFI	Government Furnished Information
GFM	Government Furnished Material
GFP	Government Furnished Property
GPRA	Government Performance and Results Act
GMRA	Government Management Reform Act
GOALS II	Government On-Line Accounting Link System II
HAZMAT	Hazardous Material
HHS	Department of Health and Human Services
HHS-PMS	Health and Human Services, Payment Management System
IPAC	Intra-Governmental Payment and Collection System
LAN	Local Area Network
MSP	Minimum Standards of Performance
OCFO	Office of the Chief Financial Officer
OFAS	Office of Financial and Administrative Services
OMB	Office of Management and Budget
OSHA	Occupational Safety and Health Administration

PAR	Procurement Action Request
PP&E	Property, Plant and Equipment
PRS	Performance Requirement Summary
PWS	Performance Work Statement
QAE	Quality Assurance Evaluator
QASP	Quality Assurance Surveillance Plan
QC	Quality Control
S&E	Salaries and Expenses
SFFAS	Statement of Federal Accounting Standards
SFO	Servicing Finance Office
SOP	Standard Operating Procedure
SP	Service Provider
TAPR	Trade Act Participant Report
U.S.	United States

C.2.2 Definitions

Acceptable Quality Level (AQL). The maximum percent defective (or maximum number of defects per hundred units) that can be considered as satisfactory performance average. However, the SP shall not intentionally perform any service in a defective manner and shall re-perform any service found to be defective where possible. Only the FPO will make these decisions.

Contracting Officer (CO). An agent of the Government with the authority to enter into, administer, and terminate contracts and make related determinations and findings. Only the CO can enter into a contract and modification agreement binding on the Government.

Department of Labor Accounting and Related System (DOLAR\$). DOLAR\$ core accounting functionality supports subsystems which communicate financial information directly to DOLAR\$. These subsystems include Accounts Payable, Accounts Receivable, and Capitalized Asset Tracking and Retrieval System (CATARS).

Federal Project Officer (FPO): The Government official who provides technical direction/clarification and guidance with respect to the contract specifications or Statement of Work.

Government On-Line Accounting Link System II (GOALS II). GOALS II is the Governmentwide network that provides automated financial reporting directly to Treasury's Financial Management Service and the Office of Management and Budget, and provides Federal Program Agencies (FPAs) with report on receipt and disbursement activity and fund balance with treasury transactions.

Hazardous Material (HAZMAT). A material (corrosive, oxidizer, etc.) which inherently is dangerous and capable of inflicting serious damage to property or health and which,

therefore, requires regulated handling to avoid creating accidents in connection with its existence and use. Any hazardous substance as defined in Circular 42 USC §1901, including oil and petroleum.

Health and Human Services Payments Management System (HHS-PMS). PMS enables DOLAR\$ to furnish data (outbound transactions of ETA's grant obligations) to and receive information from inbound transactions (which contain grantee draw downs for DOLAR\$); and by providing various reports on the status of each grantees' sub-account for performing periodic reconciliation between DOLAR\$ and PMS.

Intra-Governmental Payment and Collection System (IPAC). IPAC is one of the major components of the Government On-Line Accounting Link System II (GOALS II). The IPAC application's primary purpose is to provide a standardized interagency fund transfer mechanism for Federal Program Agencies (FPAs). IPAC facilitates the intra-governmental transfer of funds, with descriptive data from one FPA to another.

Quality Assurance. A method used by the Government to provide quality control over purchased goods and/or services received.

Quality Control (QC). A method used by the SP to control quality of goods and/or services produced.

Quality Control Plan. The SP's system to control services so that they meet the requirements of the Contract.

C.2.3 Workload

Workload is provided at Technical Exhibit 8.

SECTION C-3 — GOVERNMENT PROVIDED ITEMS AND SERVICES

C.3.1 General

The Government will furnish the equipment, supplies, facilities, information, and services as described herein to perform the requirements of this PWS. Government furnished items shall be used only in the performance of the functions and tasks required in this PWS. The SP shall return the equipment and facilities to the Government in the same condition as received, normal wear and tear excepted, on the contract termination date.

C.3.2 Government Furnished Facilities

The Government will furnish the SP with office space within the DOL/ETA National Office located in Washington, DC. Current workspaces are distributed throughout the Frances Perkins Building. The Government will be responsible for ensuring proper connection of utilities, network/LAN access, and telephone service. The Government reserves the right to alter the structures and utility delivery systems from time to time in order to improve the appearance or operations of the facilities, within the meaning of FAR 52.212-4. The SP shall not alter any facility structure or utility delivery system, network/LAN, or telephone system without the written permission of the Government. The Government will be responsible for facilities engineering support of Government Furnished Facilities, however the SP shall be responsible to notify the Government of needed repairs. Once reported, the Government will be responsible for timely repair.

C.3.3 Government Furnished Services

C.3.3.1 Utilities

The Government will furnish the SP with electricity within the existing delivery systems. The Government will furnish telephone service and commercial long distance, to be used for official calls only. The SP shall use DSN whenever available, if the call would otherwise result in a long distance phone call expense to the government. Government provided utilities shall only be utilized for performance of work under this contract.

C.3.3.2 Custodial Services

The Government will furnish custodial services for SP workspaces. This will include emptying trash receptacles, light dusting, and vacuuming.

C.3.3.3 Insect and Rodent Control

The Government will provide insect and rodent control at no cost to the SP.

C.3.3.4 Security Police and Fire Protection

The Government will provide law enforcement, fire protection, and external security services 24 hours per day, 7 days per week at no cost to the SP.

C.3.4 Government Furnished Materials (GFM)

The Government will furnish the SP with copier, printer and facsimile supplies (since copiers, printers, and facsimile machines will be shared with government personnel). In

addition, the Government will furnish the office supplies (e.g., pens, paper, diskettes, staplers) necessary for completion of the work specified in Section C.5.

C.3.5 Government Furnished Equipment (GFE)

The Government will furnish workstations for each permanently assigned SP on-site employee. Workstations will include desk, chair, computer, software, network/LAN connections and telephone service. Workstations will be sufficient to perform the duties required in this statement of work. The Government reserves the right to replace equipment periodically, at its sole discretion, to improve quality of operations. The Government will be responsible for providing every service employee the use of a computer. The Government may consider an equipment alteration within the meaning of FAR 52.212-4. No GFE shall be removed from the SP's assigned spaces. The Government shall be responsible for maintenance and repairs upon the GFE.

C.3.5.1 Initial Inventory

The SP and FPO shall conduct and complete a joint inventory during the phase-in period to verify the quantity and determine the condition of GFE. The SP and the FPO shall certify the findings of this joint inventory and report discrepancies to the Contracting Officer. The SP shall not remove GFE from Government premises unless approved by the FPO in writing.

C.3.5.2 Period of Performance Completion/Termination Inventory

Upon contract completion or termination, the Government and the SP shall conduct a joint inventory of all GFE. All GFE, including upgrades, shall be returned to the Government in the same or better condition as when it was accepted by the SP, except for normal wear and tear. The SP shall bear the cost of any repairs or replacement of GFE caused by SP negligence or abuse.

C.3.6 Government Furnished Information

The SP shall safeguard information of a sensitive nature. The SP shall provide training to all employees concerning confidentiality and secrecy and maintain records that document this training. The SP shall maintain and destroy material in accordance with applicable departmental regulations.

The SP must be thoroughly familiar with all applicable security policies and regulations. The improper disclosure of private or sensitive information, by the SP or its staff personnel, relating to service provided to any person or entity not entitled to receive such information, or the failure to safeguard any privileged information may subject the SP employees to criminal liability.

SECTION C-4 — SERVICE PROVIDER FURNISHED PROPERTY

The SP shall furnish all items required for contract performance that are not defined in section C.3 as Government furnished.

SECTION C-5 — SPECIFICATIONS

C.5.0 Accounting And Financial Operations Services

The service provider shall provide management and technical personnel with the necessary experience and skills to perform:

- Day-to-day Federal budgetary, accounting, financial management and program results in support of the ETA, OFAS;
- Meet all internal DOL reporting requirements, including preparation, validation and distribution of management information reports, ad hoc inquiries and analyses, and standard accounting reports;
- Meet all external accounting and financial management reporting requirements levied by authoritative organizations such as Congress, the General Accounting Office, the Department of the Treasury, and the Office of Management and Budget;
- Maintain accountability over capitalized assets; and
- Adhere to applicable Federal financial management regulations, Department of Labor financial management policy, and Employment and Training Administration (ETA) financial management policies and procedures, as listed in Section C-6.

C.5.1 Obligate Program and S&E Funds

The SP shall provide support for the obligation of ETA program and S&E funds compliant with the established procedures for obligating grants/contracts. Obligating documents include Procurement Action Requests (PAR) establishing grants, modifications for grants, contracts, purchase orders, training authorizations and printing orders issued by the ETA national office. Support shall be provided in the following areas: commitments analysis, obligations processing, cost report processing, close-out processing, maintenance of financial interfaces, tracking status of funds, vetting requests/pre-award clearances, E-procurement, and obligations analysis.

C.5.1.1 Commitments Analysis

The SP shall:

- Perform a daily commitments analysis identifying open and closed commitments, total amounts of funds committed, total amount of funds obligated and/or decommitted, amount of committed funds not obligated and/or decommitted, and track key commitment and obligation dates

C.5.1.2 Obligations Processing

The SP shall:

- Receive obligation documents to include Procurement Action Requests (PAR), amendments or mods to existing PARs, purchase orders, contracts, training documents, and printing orders

- Maintain the Obligations Log -- scan and log all incoming obligation documents
- Determine if all proper documentation and authorized signatures are affixed and return unauthorized obligations for correction
- Enter authorized obligations into DOLAR\$ within two business days of receipt
- Enter grantee cost information in DOLAR\$ and the ETA's Enterprise Information Management System (EIMS)
- Update the DOLAR\$ Vendor File
- Establish Sub-accounts in the HHS-PMS
- Enter obligations in HHS-PMS

C.5.1.3 Cost Report Processing

The SP shall:

- Receive and date-stamp incoming Cost Reports
- Maintain the Cost Reports Log – scan and log incoming Financial Status Reports (SF-269)
- Review SF-269 cost reports for accuracy and post adjustments as necessary
- Generate and review monthly the Delinquent Cost Report and perform follow-up actions
- Generate and review monthly the Zero Cost Report and perform follow-up actions
- Perform monthly Cost Report Analysis

C.5.1.4 Close-Outs Processing

The SP shall:

- Receive and date-stamp incoming Close-out reports
- Maintain the Close-out Log – scan and log incoming close-out reports and track the the processing of cost and de-obligation entries in DOLAR\$
- Review and process close-out packages for grants/contracts in DOLAR\$ within two (2) business days of receipt to include the verification of Cost Report data presented to ETA
- Review and process close-outs for grants/contracts in PMS in a timely manner
- Perform Close-out analysis on a weekly basis
- Maintain a notebook of closed obligations containing pertinent documentation (cover sheet, status sheet, cost report)

C.5.1.5 Resolve Suspended Transactions

The SP shall:

- Maintain financial interfaces
- Review the L602 Daily Suspense File Report and complete required corrections in DOLAR\$
- Review the PMS Exception Report and complete required corrections in PMS

C.5.1.6 Status of Funds

The SP shall:

- Monitor the levels of Allocations, Commitments and obligations and prepare a weekly Status of Funds Report

C.5.1.7 Vetting Request/Pre-Award Clearance

The SP shall:

- Research and review available DOL records to respond to Vetting Requests as requested by the Secretary's Office
- Research and review available DOL records to respond to Pre-Award Clearances as requested by the Grants Office

C.5.1.8 E-Procurement/PRISM

The SP shall:

- Review the E-Procurement Report 003 and make adjustments in DOLAR\$ as required
- Review RPT008 PRISM obligation report and make adjustments in DOLAR\$ as necessary
- Track and report processing times for transactions received via E-Procurement

C.5.1.9 Obligations Analysis

The SP shall:

- Produce a daily listing of "open" obligations (obligations not yet recorded in DOLAR\$) by analyzing obligations recorded in DOLAR\$ against obligations recorded in the obligations log to identify open obligations
- Review open obligations weekly to identify those open for longer than two weeks and resolve problem
- Perform a monthly obligations analysis identifying obligations logged but not recorded in DOLAR\$, obligations recorded in DOLAR\$ but not logged, elapsed time between logging and entry into DOLAR\$, and number of obligations processed by each accountant by month and year-to-date

C.5.1.10 Additional Information

- Variations in workload occur during FY and Program year transitions
- Status of funds will require daily monitoring during FY and Program Year End
- Review of the PMS Exception report will require daily review and PMS account maintenance during FY and Program Year End

C.5.2 Accounts Payable

The SP shall process invoices for grants, contracts, purchase orders, training authorizations and any other obligating documents issued by the ETA National Office for payments. Support shall be provided in the following areas: invoice processing,

Direct Deposit Sign-Up Forms, Automated Clearing House (ACH) Vendor Forms, audit confirmations, customer service, and small purchase card.

C.5.2.1 Invoice Processing

The SP shall:

- Receive and date-stamp incoming invoices IAW Prompt Payment Act
- Maintain the Invoice log – scan and log incoming invoices
- Determine if invoice is in proper format and enter valid invoice data into DOLAR\$
- Contact vendor to resolve invalid invoices or invoices missing information
- Research/resolve insufficient funds invoices through the Accounts payable (A/P) Subsystem
- Respond to vendor inquiries
- Request trace of payment from Treasury when notified that a vendor has not received payment
- Analyze reports generated by DOLAR\$ for all payments scheduled or processed
- Prepare the weekly Open Invoice Analysis and Report
- Perform the monthly Prompt Pay Analysis to identify open invoices and verify that invoices are proper for payment following the requirements of CFR 1315: Prompt Payment and other applicable Federal regulations and requirements

C.5.2.2 Direct Deposit Sign-Up Form (SF-1199A)

The SP shall:

- Process new ETA grantee and contractor Direct Deposit Sign-Up forms (SF-1199) with the HHS within two (2) business days of receipt
- Maintain a log of 1199s received
- Provide technical support to Grantees regarding SF 1199 processing to include status of 1199s

C.5.2.3 ACH Vendor Form

The SP shall:

- Process ACH Payment System enrollment forms received from vendors and submit to OCFO

C.5.2.4 Audit Confirmations

The SP shall:

- Process audit confirmations as requested

C.5.2.5 Small Purchase Charge Card

The SP shall:

- Reclassify monthly government small purchase charge card (credit card) activity in DOLAR\$ to include review for invalid purchases
- Post ETA Regional Office purchase card transactions into DOLAR\$

- Maintain documentation files
- Provide support to OIG fraud investigations
- Prepare monthly chart of purchase card charges by cardholder

C.5.3 Job Corps Program Support

The SP shall provide support to the Job Corps program to include: processing Job Corps obligations and modifications, processing Job Corps invoices for payment, and maintaining surveillance over the Job Corps Student Payment System.

C.5.3.1 Job Corp Obligations Processing

The SP shall:

- Receive Job Corps obligations documents to include Procurement Action Requests (PAR), amendments or mods to existing PARs, purchase orders, contracts, leases
- Maintain the Obligations Log – scan and log all incoming Job Corps obligation documents
- Determine if Job Corps obligations have all proper documentation and authorized signatures are affixed
- Return invalid obligation documents for correction
- Enter valid Job Corps obligations into DOLAR\$ within two business days of receipt
- Record Grantee cost information in DOLAR\$ and the ETA's Enterprise Information Management System (EIMS) based on analysis of the 346 and 348 cost reports
- Process obligation adjustments in DOLAR\$
- Perform funding analyses of Job Corps leases annually
- Maintain Job Corps documentation files
- Update DOLAR\$ Vendor File

C.5.3.2 Job Corp Invoice Processing

The SP shall:

- Receive and date-stamp incoming invoices IAW Prompt Payment Act
- Maintain the Invoice log – scan and log incoming invoices
- Determine if invoice is proper format and enter valid invoice data into DOLAR\$
- Maintain Job Corps invoices and related documentation files
- Respond to Job Corp program management and vendor inquiries
- Research/resolve insufficient funds invoices through the Accounts payable (A/P) Subsystem
- Request trace of payment from Treasury when notified that a vendor has not received payment
- Perform analysis of reports generated by DOLAR\$ for all payments scheduled or processed

C.5.3.3 Maintain Surveillance Over SPAMIS (Job Corps Student Payment System)

The SP shall:

- Obligate student pay quarterly
- Pass to PMS as requested by OJC
- Report Cost to DOLAR\$ from daily-draw
- Reconcile DOLAR\$ to daily-draw
- Advise RSIS of discrepancies for correction
- Provide information to auditors as requested

C.5.4 Debt Management

C.5.4.1 Process Cash Receipts

The SP shall process cash (checks) received at ETA.

The SP shall:

- Maintain the Cash Receipts Log -- date stamp and scan incoming checks
- Determine appropriate accounting data (footprint) and enter deposit into DOLAR\$
- Determine appropriate financial institution for deposit – Riggs Bank, Treasury or forward to HHS for deposit
- Prepare the Check Transmittal Form (SF-215)
- Prepare certified letter for forwarding check to HHS for deposit
- Open and close PMS sub-accounts when HHS is involved

C.5.4.2 Process Disallowed Costs

The SP shall:

- Review Settlement Agreements and Dispute Resolutions
- Prepare Demand (dunning) letters
- Maintain records and logs related to debtor files
- Maintain a tickler system (file) for Demand letters
- Make appropriate entries into DOLAR\$

C.5.4.3 Prepare Debt Reports

The SP shall:

- Prepare the SF-220.9 Treasury Report of Receivables “TROA” quarterly
- Prepare the “Reconciliation of A/R Spreadsheets to DOLAR\$” quarterly
- Prepare the “Delinquent Debt Owed To DOL” semiannually
- Prepare the “Delinquent Debt Data for OIG” semiannually
- Prepare the “Open Monetary Finding Report” quarterly

C.5.5 Capitalized Asset Accounting

The SP shall provide support to manage ETA's property accounting for capitalized assets (real property or personal property) and be responsible for the maintenance and update of CATARS. CATARS is the capitalized asset subsystem of DOLAR\$, DOL's core accounting system. The SP shall provide support in the following areas: Monthly Reconciliation of CATARS to DOLAR\$, CATARS update, asset sampling, and inventory reconciliation.

C.5.5.1 Monthly Reconciliation Between CATARS and DOLAR\$

The SP shall:

- Perform a monthly reconciliation of the CATARS and DOLAR\$
- Determine if the ending balances match utilizing the DOLAR\$ trial balance and CATARS Detail Balance Report
- Review the Construction in Progress (CIP) module, and follow-up with Job Corps Division of Budget, Facilities and Support (DBFS) to ensure that Certificates of Substantial Completion are received in a timely manner
- Move assets from CIP to the correct depreciating asset accounts when appropriate
- Update CATARS with data received from the Job Corps Real Estate Management contractor to ensure real property assets are correctly recorded
- Review the CATARS Holding File to ensure that asset items meet capitalization requirements. Remove inappropriate items
- Check with Job Corps DBFS to confirm the description, value and category of the asset
- Verify that disposed items have been properly annotated in CATARS, and archived

C.5.5.2 CATARS Asset Record Sampling

The SP shall:

- Perform a quarterly random sampling of capitalized asset records to check for system generated errors
- Verify depreciation rates
- Validate that Job Corps DBFS record changes are entered
- Validate that Real Estate Management disposition updates are entered
- Validate that other additions or deletions are entered

C.5.5.3 Inventory Reconciliation

The SP shall:

- Prepare and mail physical inventory packages
- Reconcile the annual real property physical inventory to CATARS
- Reconcile the personal property physical inventory (EPMS) to DOLAR\$ on a quarterly basis

C.5.6 IPAC Processing

The SP shall provide support for the processing and recording of Intra-Governmental Payment and Collection System (IPAC) activity.

The SP shall:

- Log and record IPAC charges
- Review the monthly PMSI and PMSO reports and resolve discrepancies
- Process IPAC charges against ETA ALCs
- Process ETA IPAC charges against other agencies

C.5.7 Reconciliation

The SP shall support the reconciliation of DOLAR\$ to the HHS-PMS; DOLAR\$ to Treasury utilizing U. S. Department of the Treasury Statement of Transactions, SF-224 and STAR Integrated Accounting System data, and resolve discrepancies.

The SP shall:

- Perform a monthly reconciliation between DOLAR\$ and PMS to be completed by the 25th of the month
- Perform monthly reconciliation of DOLAR\$ to Treasury
- Perform monthly reconciliation of EIMS to DOLAR\$

C.5.8 Provide Regional Office Support

The SP shall receive, via telephone, email, fax or hardcopy, request for assistance from the ETA Regional Offices. The SP shall respond to Regional Office inquiries regarding accounting procedures and transaction processing and provide shall provide coordination and direction to the ETA Regional Offices.

C.5.8.1 ETA Regional Accounting and Ad-Hoc Inquiry Support

The SP shall support ETA Regional office accounting and ad-hoc inquiries, to include, the obligation of funds, the processing of vendor invoices, and the reconciliation between DOLAR\$ and HHS-PMS. These requests range from simple to standard to complex. Simple requests require little or no research and can be answered during the same telephone call or short return email and require less than 1 hour to complete. A standard reply may require research or contact with other agencies and may require up to 4 hours of effort. A complex response may require considerable research and liaison and may require greater than 4 hours to complete.

The SP shall:

- Respond to simple accounting and ad hoc inquiries
- Respond to standard accounting and ad hoc inquiries
- Respond to complex accounting and ad hoc inquiries

C.5.8.2 ETA Regional Coordination and Direction

The SP shall provide support, coordination and direction to the ETA regional offices with regard to accounting procedures, systems and policy. Coordination and direction range from simple to routine to complex. Simple coordination or direction requires little or no research and can be provided during a short telephone call or email and requires less than 1 hour to complete. Standard coordination or direction may require policy research or systems review and may require up to 4 hours of effort. A complex coordination or direction event may require considerable research/policy development or systems review and may require over 4 hours to complete.

The SP shall:

- Provide simple coordination and direction
- Provide standard coordination and direction
- Provide complex coordination and direction

C.5.9 Grant Cost Accrual Analysis

The SP shall perform DOLAR\$ accrual entry and accuracy analysis of grant and S&E costs.

The SP shall:

- Perform quarterly accrual entry into DOLAR\$
- Perform accrual accuracy analysis annually

C.5.10 Operation and Validation of Interfaces

The SP shall perform operation and validation of automated, partially automated and manual interfaces between various ETA sub ledgers and the Departmental accounting system, such as the Unemployment Insurance Program benefit payment reporting system and the EIMS.

The SP shall:

- Provide systems coordination to include administration and database management
- Provide for the maintenance of ETA financial systems security to include maintaining and validating ETA staff access to and security profiles for DOLAR\$ and HHS-PMS accounting systems
- Monitor and evaluate the operation of existing financial systems (automated and manual) to ensure effectiveness of operation and that DOL, ETA needs are met
- Serve as primary liaison between functional financial system users and the systems design agents regarding the design, development, modification and maintenance of automated financial systems

- Define, review and ensure that all requirements for automated financial systems information are accurately documented and communicated to appropriate personnel
- Develop in conjunction with functional users, Standard Operating Procedures (SOPs) to facilitate effective and efficient operation of the systems
- Define necessary adjustments and desired corrective actions to standard financial system or its feeder systems

C.5.11 Prepare and Review Accounting and Financial Reports

The SP shall generate and distribute reports of financial transactions. The SP shall generate the financial reports utilizing data from the financial and feeder systems and from DOLAR\$. The SP shall prepare and review accounting and financial reporting information to meet ETA internal and external financial statement and reporting requirements, including the Chief Financial Officer's Act of 1990 as amended, Government Performance Review Act of 1993, SF-224, Statement of Transactions (SF-224) for ETA Agency Location Codes (ALC), CATARS and all other ETA capitalized asset reporting requirements, SF-220-9, Report on Receivables Due from the Public (SF-220-9), and other "ad-hoc" reporting requirements. The SP shall analyze the data to identify system or processing errors and shall make recommendations to appropriate designated system personnel, both internal and external, for correction or the SP shall make the corrections. The SP shall prepare statistical reporting information to management, upon request.

C.5.11.1 Maintain Excel Downloads of DOLAR\$ Reports

The SP shall download:

- L101 Report—Report of detailed transactions recorded in DOLAR\$.
- L602 Report—DOLAR\$ Suspense File
- P112 Report—Summary of Disbursements By SFO
- P113a Report—Detail Report of Obligation Documents to Support Non-Verified Invoices
- P116 Report—ACH Payment Schedule
- P120 Report—Disbursements to Treasury
- PMSI Report—Payment Management System Inbound Transaction Activity
- PMSO—Report—Payment Management System Outbound transaction Activity
- R108 Report—Fund Availability Comparison
- D141 Report—Un-liquidated Obligation Report
- Doc Other
- Doc 172 Now

C.5.11.2 Prepare and Maintain Special and Ad Hoc Reports

- Monthly Program File-Cash Management Report

- Quarterly FAADS Submission File
- Annual Federal Aid to States Report
- Monthly General Ledger Account Balance by Footprint Report
- Monthly SF-133 Obligations Report
- Monthly M-account Report of Open Disbursements from Prior Years
- Monthly Payment Activity Report
- Monthly Accounts Payable and Undelivered Orders With No Activity in Last 12 Months Report

C.5.12 Cash Management Review

The SP shall perform periodic cash management reviews. The SP shall examine cash on hand in DOLAR\$, the U.S. Treasury and HHS-PMS utilizing mechanisms for monitoring and reconciling grants/contracts. The SP shall report the results of the completed review to management.

C.5.13 Accounting Records Management

The SP shall provide effective control over the receipt, maintenance, preparation, use, distribution, and disposition of all records and files within ETA, OFAS. The SP shall maintain and update the ETA National Accounting Policies and Procedures Manual.

The SP shall:

- Scan and log incoming general correspondence
- Maintain a tickler system and track the completion of Action items
- Prepare accounting related correspondence
- Monitor and archive data/files on the "S" drive as necessary to ensure proper disposition of superceded/obsolete electronic/digital documents as well as hardcopy documents and files
- Receive and distribute incoming grants, modification, invoices, cost reports, and Job Corps correspondence
- Maintain building access log and prepare memo requests for security ID badges
- Maintain and update the ETA National Accounting Policies and Procedures Manual

C.5.14 General Ledger Review and Analysis

The SP shall perform internal control/internal audit functions to uncover accounting irregularities or anomalies. On a continuing basis, the SP will perform random review and analysis of ETA accounts in DOLAR\$ and its subsystems. The SP shall randomly monitor account activity, ensure charges are posted to the correct accounts, verify that

supporting documentation is being properly maintained and matches the correct account.

C.5.15 Cost Accounting Management Module

The SP shall maintain, in cooperation with management, the ETA Cost Accounting Management Model. The SP shall provide input to update and modify ETA's activity-based cost model. The SP shall provide assistance in feeding data to the model as directed by management.

C.5.16 Identify and Recommend Improvements

The SP shall provide input, technical knowledge and test, evaluate, maintain and update government-provided Standard Operating Procedures (SOPs) for financial operations within the scope of this PWS, as required by management and as process changes occur, upon management approval to ensure and facilitate effective and efficient operation of the system.

The SP shall interpret, in cooperation with management, new accounting rules, regulations, guidance or standards provided by higher authority. The SP shall assist management in training and implementation of same to internal and external customers.

The SP shall document, evaluate, and make recommendations to the FPO for improvement to the existing policies, procedures, automated systems, and internal controls deployed by the ETA, OFAS to record, manage, account for, and report on ETA financial activities, principally the commitment, obligation, disbursement, and receipt of agency funds, reporting and recording of ETA cost information, analysis and reconciliation of Funds with Treasury between the DOLAR\$, HHS, PMS, and U.S. Department of the Treasury systems, debt management activities, and property, plant, and equipment.

The SP shall:

- Evaluate current policies, procedures, and systems
- Provide recommendations for improvements to policies, procedures, automated systems and controls

C.5.17 AD Hoc Review and Analysis

The SP shall perform Ad Hoc review and analysis in support of ETA developed responses to Treasury Statements of Fact, and assist with the preparation of responses to information inquiries from various other sources.

The SP shall:

- Provide audit support
- Perform analysis to support Statement of Fact verification
- Assist with the crafting of ETA responses to Statements of Fact

- Prepare the response to the Final Audit Report

C.5.18 Special Projects

The SP shall provide support to special projects as identified by ETA.

SECTION C-6 — Applicable Laws, Directives, and Regulations

Following is a partial list of applicable laws, directives, regulations and other authoritative guidance and requirements that may impinge on the work to be performed under this contract. Other documents may exist or be issued before or during the contract period that affect the performance of the work contemplated in this contract.

Guidance or Regulation	Location	Publication Reference
507 Federal Accounting Standards Advisory Board (FASAB) standards	www.fasab.gov	Reference web link
Anti-Deficiency Act	http://www.gpoaccess.gov/plaws/index.html	Reference web link
Budget and Accounting Act of 1921	http://www4.law.cornell.edu/uscode/	Reference web link
Cash Management Improvement Act of 1992	http://www4.law.cornell.edu/uscode/	Reference web link
Chief Financial Officer's Act (CFOA) of 1990	http://www.gao.gov/special.pubs/af12194.pdf	Reference web link
Congressional Budget and Impoundment Control Act of 1974	http://www4.law.cornell.edu/uscode/	Reference web link
Pub. L. 104-134, sec. 31001 Debt Collection Improvement Act of 1996	http://www.access.gpo.gov/nara/publaw/104publ.html	Reference web link
Federal Financial Management Improvement Act of 1996	http://www4.law.cornell.edu/uscode/	Reference web link
Federal Management Circulars (FMC) which implement the provisions of the Intergovernmental Cooperation Act	http://www.whitehouse.gov/omb/circulars/index.html	Reference web link
Federal Managers' Financial Integrity Act of 1982	http://www4.law.cornell.edu/uscode/	Reference web link
5 U.S.C. 552 Freedom of Information Act	http://www4.law.cornell.edu/uscode/	Reference web link
General Accounting Office Policy and Procedures Manual where deemed appropriate by the Executive Branch as an advisory guideline	http://www.gao.gov/aac.html http://www.gao.gov/special.pubs/gaopcie/ http://www.gao.gov/govaud/ybk01.htm	Reference web link
General Services Administration Federal Property Management Regulations	http://www.gsa.gov/Portal/gsa/ep/programView.do?pageTypeId=8199&channelId=13342&programId=9654	Reference web link
Government Management Reform Act (GMRA) of 1994	http://www4.law.cornell.edu/uscode/	Reference web link
Government Performance and Results Act (GPRA) of 1993	http://www4.law.cornell.edu/uscode/	Reference web link
Legislative Reorganization Act of 1970	http://www4.law.cornell.edu/uscode/	Reference web link
Office of Management and Budget (OMB) Circulars and other directives	http://www.whitehouse.gov/omb/circulars/index-budget.html	Reference web link
The Budget and Accounting Procedures Act of 1950.	http://www4.law.cornell.edu/uscode/	Reference web link

The Department of Labor Manual Series – 6, Financial Management.	http://www.dol.gov/oasam/regs/compliance/dlms.htm	Reference web link
Title 31 United State Code	http://www4.law.cornell.edu/uscode/	Reference web link
Title 5 Code of Federal Regulations 1315: Prompt Payment; Formerly OMB Circular A-125	http://www.whitehouse.gov/omb/circulars/index-ffm.html	Reference web link
U. S. Treasury Financial Manual	http://fms.treas.gov/publications.html	Reference web link