

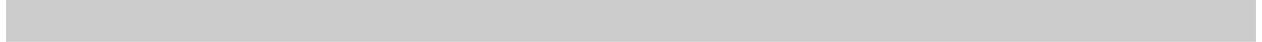
GENERAL SERVICES ADMINISTRATION

Post Competition Accountability
Guidebook

Final

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Forward

This guide provides GSA with standardized approaches to meet its post competition responsibilities required by OMB Circular A-76, May 29, 2006. The analyst should select the appropriate sections and recommending actions based on the conditions detailed in Figure 1.

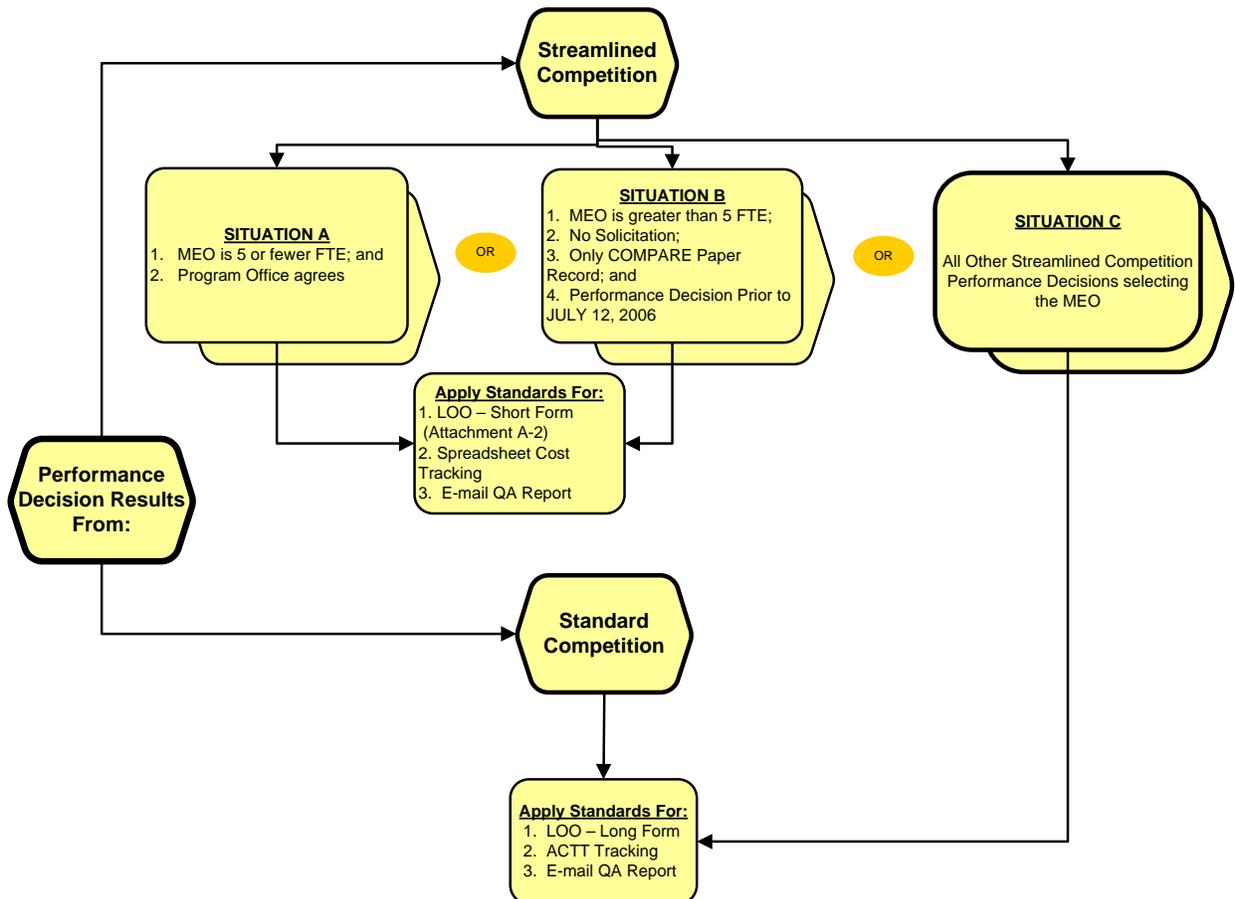


Figure 1: Details how to select the appropriate LOO and cost-tracking tool.

INTRODUCTION

The objective of Post-Competition Accountability (PCA) is to ensure that the competitive sourcing process is achieving savings and performance improvements. Post competition accountability provides transparency into the competitive sourcing process by tracking and documenting: (1) the process, (2) cost savings, and (3) performance improvements. The recommendations in this guidebook hold the selected Service Provider (SP), whether the agency, public reimbursable, or private sector, to the same standards.

GSA's PCA process is scaleable to the size and complexity of the subject competition and is implemented through recommended practices that achieve a balance of time, effort, and effectiveness. This guidebook provides recommended practices to accomplish PCA that allow the flexibility to meet the technical performance differences of the subject competitions.

These guiding principles are the foundation for GSA's PCA methodology:

- Apply processes necessary to comply with the Office of Management and Budget (OMB) Circular No. A-76 (Revised)
- Construct the processes around the Federal Acquisition Regulations (FAR)
- Establish and apply clear lines of communication and responsibilities

Purpose of the Guidebook

The GSA PCA guidebook describes the recommended practices to meet OMB Circular No. A-76 (Revised) PCA requirements. Although optional, we highly recommend the practices for accurate and auditable PCA.

This guidebook is a desk reference that presents PCA in four stages, which correspond with the competitive sourcing process. Each stage contains an overview, a description of the tasks associated with that stage, and a checklist for reference. *The tasks and recommendations listed in this guidebook are not exhaustive, and you should consult appropriate legal and regulatory references as needed.*

REFERENCE: OMB Circular No. A-76 (Revised), May 2003

http://whitehouse.gov/omb/circulars/a076/a76_incl_tech_correction.html

Background of PCA

In May 2003, OMB issued a revised OMB Circular No. A-76 that standardized the competition process and strengthened post competition accountability by:

- Recommending centralized agency oversight for the competitions
- Appointing competition officials accountable for the timely and proper conduct of competitions
- Applying the proven procedures in the FAR to the competition process

- Holding public sector SP to the same performance standards as those imposed on private sector SP through the MEO letter of obligation
- Requiring that the performance of SP, both public and private, be tracked to ensure that proposed cost savings and performance improvements are realized

Reference Materials and Information

- OMB Circular No. A-76 (Revised), May 2003 referred to as the Circular
- Federal Acquisition Regulation referred to as the FAR
- COMPARE User Manual
- A-76 Cost Tracking Tool (ACTT) User Manual
- DoD A-76 Costing Help Desk (Advisories) (www.comparea76.com)
- Share! A-76 (sharea76.fedworx.org)
- <http://insite.gsa.gov/opi/a76.htm> (site to download the GSA PCA Cost Tracking Model (MS Excel spreadsheet))

Applicability

All competitions are encouraged to use the recommendations in this guide covering ACTT.

However, competitions that have reached the final performance decision prior to July 1, 2006 may use either of the following procedures:

- Locate/recreate the electronic COMPARE file to use ACTT for the performance cost tracking required or
- If the program office determines that use of ACTT is not needed or if the COMPARE file is not recreated, use other tools e.g. GSA PCA Cost Tracking Model to successfully and timely meet all requirements for performance cost tracking stated in this guide

PCA OVERVIEW

PCA involves monitoring and tracking the performance and actual costs of a SP after an award decision. PCA must be structured to ensure the performance and costs are compared to those upon which the award decision was based regardless of the selected SP. PCA must also provide for and track authorized adjustments to the actual COMPARE document.

The recommendations in this guidebook focus on two concepts:

- PCA applies equally to the private sector provider, the public reimbursable provider, or the agency provider
- PCA is essentially the same for both streamlined and standard competitions

When the private sector is selected for performance the Contracting Officer awards (and administers) the contract based on FAR and agency regulations. This guide does not re-state or change any requirements applicable to contract administration described in the FAR and supplement regulations. Thus, the guidebook's primary focus is the PCA system when the public sector (MEO) is selected. However, it does describe the reporting requirements of the Circular that apply to contract performance.

The Circular identifies six objectives to be accomplished during PCA. These objective areas can be grouped into two categories – (1) Reporting Information and (2) Monitoring Performance.

Reporting Information

- *Best practices and lessons learned:* Agencies shall post best practices and lessons learned on the SHARE A-76! Website. *For GSA*, any suggestions to post to this site must be coordinated through Office of Performance Improvement (OPI) in GSA Central Office, Washington D.C.
- *Competitive Sourcing Quarterly Report:* This report tracks competition execution from date of public announcement through completion of the last performance period. GSA OPI is responsible for the report's submission to Office of Management and Budget.
- *Executing Tracking of Streamlined and Standard Competitions:* Agencies must maintain a record of competitions executed by the agency. Each competition will have a unique tracking number. The competitions should be tracked in real time while maintaining historical records, from date of public announcement through completion of the last performance period. Additionally, GSA requires the archiving of the Official Competition File for 5 years after completion of the last performance period. Contact GSA OPI to obtain this tracking number. This number will be applied to all contract file documents related to this competition.

Monitoring Performance

- *Monitoring Performance for all performance periods:* The Agency is required to monitor performance (whether by contract, fee-for-service agreement, or Letter of Obligation) of the competition for all performance periods.

- *Option Years of Performance and Follow-On Competition:* The Circular requires the Contracting Officer to make option year determination for the Letter of Obligation in accordance with FAR 17.207.
- *Terminations:* The Circular requires the Contracting Officer to issue a notice of termination when a termination for default for poor performance is justified under the criteria of FAR Part 49.

In addition to the requirements in the Circular, Congress established a government-wide reporting requirement for competitive sourcing. Each executive agency must inform Congress annually about its competitive sourcing efforts for the prior fiscal year. The information required includes the number of competitions, the number of federal employees studied under competitions, incremental costs, savings, the number of federal employees to be studied in the coming fiscal year, and a discussion of how the agency aligns competitive sourcing decisions with its strategic workforce plan. OMB has taken two actions to maximize the value of this reporting requirement. First, OMB developed guidelines for agencies to use in preparing their reports. Second, OMB prepares an annual report that summarizes the information submitted by agencies tracked under the President’s Management Agenda.

OMB designed its annual reporting guidelines to ensure consistent and clear reporting. The guidance provides an Excel template for agencies to complete and describes how agencies should calculate incremental costs and estimated savings. The Excel template is known as the Competitive Sourcing Report workbook and consists of five worksheets. OMB is currently developing a competitive sourcing tracking tool – Competitive Sourcing and Workforce Inventory Tracking System to allow agencies to input relevant data online. As an example, the “Savings and Performance Update” worksheet required agencies to complete the following fields:

Agency

Bureau

Function Competed

Type of Competition

Total Estimated Savings (As reported to Congress in past 647 reports)

Total Performance Period (in years)

Actual Phase-In Completion Date (Mo/Yr)

Actual Accrued Savings FY 2002

Actual Accrued Savings FY 2003

Actual Accrued Savings FY 2004

Actual Accrued Savings FY 2005

Total Actual Accrued Savings

Period Over Which Actual Savings Accrued (In Years)

Savings Methodology: Calculation/ Proxy

Quantifiable Description of Improvements in Service or Performance (if appropriate)

STAGE #1: CONDUCTING THE COMPETITION

1.0 Overview

Efficient PCA begins during preliminary planning with the creation of a Baseline Cost (Estimate) input into COMPARE. The Competitive Sourcing Official (CSO) appoints the five competition officials in the Circular. The Contracting Officer establishes the competition file to document key milestones and data. Early understanding of what the costs include, how they were developed, and their significance will enhance our ability complete the PCA process.

It is imperative to maintain and keep safe all cost data captured with these competitions (i.e., maintain electronic versions of the COMPARE data files with an accompanying letter that identifies the electronic file password used when the competition data was inputted into COMPARE).

Description of Tasks

1.1: Defining the Documentation Requirements

Documents generated during the competition must be kept in the competition file because they are critical to successful post competition accountability. The Program Office and Contracting Office are responsible for collecting documents generated during the competition (see # 1.6). The Contracting Office and Program Office should specifically state which documents the consultant is expected to deliver prior to final payment.

1.2: Establishing Baseline Measures of Cost

The Circular requires that agencies “establish the activity’s baseline costs as performed by the current service provider” during preliminary planning. To facilitate accurate calculation of savings resulting from competition for PCA, it is suggested that two baseline measures of cost be established:

- Historical Baseline Costs (HBC) based on annual actual costs incurred
- Baseline Costs Estimate (BCE) based on annual costs using the costing methodology in the Circular No. A-76 and calculated in COMPARE

Establishing two types of baseline cost ensures management has the information it needs to:

- evaluate whether the private sector or the agency is the most cost effective provider of services during the competition process and
- evaluate whether the projected annual cost or performance savings resulting from competition have been realized

The HBC must include ALL actual incumbent costs for the organization’s function under competition to help compare the actual costs based on the winner of the competition. This guidebook does not intend to prescribe a cost methodology for GSA when estimating actual costs, but suggests a commonly accepted method of determining or estimating costs that can be applied every time throughout this process and can be used for determining actual savings. It is recommended that the agency coordinate with their Financial Management Office to determine the best way to develop the HBC.

The HBC should match the scope of the PWS and correspond to the manner in which the function was performed during the last complete fiscal year prior to the year of the public announcement. This baseline costs includes:

- Actual cost of indirect labor that is paid for directly by the Agency
- Actual cost of direct labor based on actual grade, step, and fringe benefits of the incumbent staffing
- Actual cost of materials, supplies, facilities, equipment, travel, etc
- Actual costs of Agency overhead rates as applicable

The BCE is developed using Circular methodology in COMPARE and is used to determine the cost-effective savings resulting from the competition. The savings are determined by comparing the estimated total cost to the government for performing the services by the agency with the total cost to the government for contracting out the services. For purposes of the competition, the BCE includes indirect costs that are not budgeted by the agency for the organization but are incurred by the government for operating this organization. These costs contain:

- twelve percent overhead for indirect support
- casualty insurance premiums for materials, supplies and government furnished equipment
- personnel liability insurance premiums

In addition, the personnel costs are estimated using an average step and a standard fringe benefit factor. To accurately represent the total cost to the government for using a private sector SP, the private sector SP's bid (or Estimated Contract Price (ECP) for streamlined competitions) is adjusted to include the cost of contract administration, one-time conversion costs, gain from disposal or transfer of assets, and federal income taxes.

The cost elements used in establishing the BCE in COMPARE should always correspond with the solicitation requirements. This means that the estimate should not include the cost of government furnished property or other common costs. To ensure an accurate comparison, it may be necessary to adjust the BCE in COMPARE during preliminary planning and when the solicitation is finalized.

NOTES:

- The baselines should include the staffing plan that corresponds to the determination of personnel costs.
- For indirect costs or working capital fund apportionments for indirect costs, the agency will have to identify how to apply those costs in establishing the baseline.
- Actual cost information is often difficult to obtain for government activities that are a part of a larger organization. In these cases, the baseline costs for materials, supplies, facilities, and equipment may have to be estimated.
- When the baseline cost (BCE or HBC) is developed during preliminary planning, it may need to be adjusted when the final performance terms of the competition are refined with the development of the performance work statement (PWS) or during the acquisition process.

1.3: Setting Up Baseline Measures of Performance

The Agency should establish baseline measures of performance in identifying and documenting accurate improvements of performance or service. This is included in the Performance Requirements Summary (PRS) in the Performance Work Statement (PWS). These baseline measures can include:

- Workload
- Number of FTE by grade performing the work
- Hours of overtime worked
- Performance metrics
- Customer satisfaction ratings

1.4: Ensuring ATO is Available for PCA

The Agency Tender Official (ATO) is responsible for the MEO's performance when the MEO is selected as the SP. Thus, when selecting the ATO, consider this individual's availability to meet this responsibility through the completion of the last performance period. If the ATO is not available when the performance decision is finalized, the CSO must appoint and identify to the Contracting Officer a senior level person responsible for the performance of the MEO.

1.5: Reserving Funding for Performance

GSA Program Office should reserve adequate funding to support a performance decision to the MEO as they do with private sector contracts. This will ensure GSA has sufficient funding to implement the MEO in accordance with the phase-in schedule. The SLCF or SCF do not show budget dollars.

1.6: Establishing and Maintaining the Competition File

The Circular requires that agencies establish and maintain a competition file to “retain the documents created for the competition. This competition file, maintained by the contract officer, shall be included in the government contract files in accordance with FAR Subpart 4.8, regardless of the performance decision.” In general, provide documentation that is “sufficient to create a complete history of the transaction” for the rationale of:

- Providing a complete background as a basis for informed decisions at each step of the acquisition process
- Supporting actions taken
- Providing information for reviews and investigations
- Furnishing essential facts in the event of litigation or congressional inquiries
- See Record List 1.6 for a recommended list of documents for the contract file.

1.7: Making Certain PCA Data Requirements Are Included in the Solicitation

GSA will require the Program Office to collect and report on cost and performance data. The solicitation requirements in Section C: Performance Work Statement and/or the data

requirements define what reports shall be required from the SP for the use of the Program Office. This ensures that mechanisms are built into the service provider's process that will allow for proper monitoring and review of all requirements, such as:

- Providing auditable data for regular, recurring, and ad-hoc reports
- Providing visibility into costs and operations for government officials making management decisions
- Allowing for trend analysis of cost and performance data

1.8: Recommending Procedures to Track Performance for the SP

The Quality Assurance Surveillance Plan (QASP) should consider PCA when establishing procedures for monitoring the performance of the service provider. The quality assurance evaluator(s) (QAE) may act as the Contracting Officer's Technical Representative (COTR). The QAE is ultimately responsible to the Contracting Officer (CO) for reporting whether performance levels meet performance standards in the PWS and PRS. The Program Office nominates the QAEs and COTR for each competition to the CO. The CO appoints these positions. It is the responsibility of the COTR and QAE to conduct performance reviews per the QASP. The CO is required to maintain all Quality Assurance (QA) files required per the FAR.

1.9: Establishing the Periods of Performance

The Contracting Officer should consider the requirement by Congress to report on the MEO's actual cost by fiscal year when establishing the periods of performance, except for the Phase-In period. To ease this reporting requirement the Contracting Officer should align the periods of performance to align with fiscal years. If the periods of performance do not match fiscal year dates, the analyst will need to ensure actual cost data is captured monthly to accurately report the data to Congress (reference section 3.9: Congressional Reporting).

STAGE #2: IMPLEMENTING THE PERFORMANCE DECISION

2.0 Overview

The Contracting Officer issues a Letter of Obligation to the ATO when the Agency Tender (MEO), to include an “As Is” organization, is selected with the performance decision. This section describes how to develop, execute, and issue the Letter of Obligation (LOO). When a private sector source is selected, a contract will be issued in accordance with the FAR.

Description of Tasks

2.1: Developing the Letter of Obligation

Reference Attachment F Checklist #2.1

The Circular requires the CO to create a LOO that contains terms similar to a private sector contract for the same competition. The CO should include terms from the solicitation to maintain the same level of performance liability and accountability. However, many terms in the solicitation are relevant only to a commercial vender, i.e. invoicing. Therefore, the Contracting Officer must select only the performance terms that describe how performance situations will be handled. This includes terms that describe a Government obligation and MEO performance obligation.

Performance issues relevant to agency performance are generally limited to the following topics: Excusable Performance Delays; Government Furnished Property; Inspection; Changes; Economic Adjustment clauses; Disputes; and Terminations. The solicitation describes the precise performance terms for each topic. However, if a solicitation was not used, the LOO should include the terms provided in the template LOO. These terms are based on obligations typically used with a firm fixed price contract. Attachment A includes a LOO template.

GSA recommends the Contracting Officer identify, in writing, the Program Office responsible for the COTR/QAE function(s), and the ATO or other official assigned responsibility for performance of the MEO.

Contents of the LOO

Section A - Obligation Form

The Obligation Form is a cover page that includes the signatures of the CO and ATO indicating agreement to the performance terms described in the LOO. The Contracting Officer shall use the template in Attachment A customized to the particular competition solicitation, if applicable. A unique competition number will identify the LOO. If necessary, the Contracting Officer shall issue the LOO to the official responsible for performance of the MEO after the final performance decision and prior to conducting a post decision meeting.

Section B - Cost and Performance Periods

Performance costs and performance period dates for the MEO are on the Streamlined Competition Form (SLCF) or Standard Competition Form (SCF), which documents the performance decision. If the actual start date differs from SLCF start date, the Program Office

will update the COMPARE SCF/SLCF to capture this change. The Program Office will retain all previous COMPARE SCF/SLCF. The Contracting Officer should insert page 1 of the SLCF or SCF as of the performance decision. The Program Office will decide whether to use the ACTT or GSA PCA Cost Tracking Model to track competition costs. If the ACTT process is not followed, the Pegasys VATS Category reports will be used. The Contracting Officer should update this section with qualified ACTT /VATS Category changes and revisions. The Contracting Officer should maintain auditable documentation in the LOO file justifying any cost changes.

The Program Office should provide evidence of funding for any qualified increases to the MEO's cost of performance. The Contracting Officer should obtain the Operational Cost Estimate Report from ACTT or the current VATS report and keep it maintained in the official file. The Program Office should provide to the ATO no later than the 10th of the month the most current ACTT report, titled "Operational Cost Estimate" (or current VATS Report).

Section C - Performance Work Statement

The PWS or Requirements Document (RD) describes the technical requirements of performance. The Program Office shall monitor the currency of the workload and other performance data to maintain the currency of this section. The Program Office must notify the Contract Officer, in writing, through the quality assurance reporting of any changes required to this section.

Section D - Reports

This section details any reporting requirements the ATO must meet. If a solicitation supported the performance decision, it will contain the performance requirements for this section. It is important to ensure this section does not include a new performance requirement not considered in the development of the agency cost estimate when the performance decision is based on market research. The Contracting Officer will determine the content of this section. The Contracting Officer should require the ATO to respond to requests for explanation to support documentation required for ACTT. The Program Office should submit to the Contracting Officer any requirements for this section when the performance decision is based on market research.

Section E - Administration

Inspection and Acceptance

This section details the obligation and rights of the Government as the purchaser of the services and the obligation and rights of the MEO as the provider of the services. The contract type generally determines inspection and acceptance rights and obligations. The Contracting Officer is responsible for the content of this section. This section is based on the Inspection clause in the solicitation. We recommend that the Contracting Officer use the template in Attachment A when a solicitation is not used.

Administration Data

This section includes the named individuals for the positions of Contracting Officer and program office POC with a description of the roles, responsibilities, and contact information. The Contracting Officer is responsible for the content of this section.

Provisions

This section contains the specific terms describing Changes; Excusable Performance Delays; Government Furnished Property; Inspection; Economic Price Adjustment terms; Disputes; Terminations; and any other provision needed to represent terms similar to what a contract would have contained. This takes the place of the “Clauses” section of a contract. The Contracting Officer is responsible for the content of this section.

Attachments

This section lists any exhibits, drawings, specifications, or other documents that are part of the LOO. The Contracting Officer is responsible for the content of this section. The Program Office shall provide to the Contracting Officer any technical exhibits, drawings, specifications, or other documents required to support the PWS.

2.2: Executing the LOO

Reference Appendix F Checklist #2

The Contracting Officer shall develop and issue the LOO to the ATO. The ATO is responsible for representing the MEO’s assent to the performance terms by executing the LOO with the Contracting Officer to implement the performance decision. The ATO is reminded that, similar to a contract, the LOO represents the entire agreement with the MEO. Thus, it is important for the ATO to understand the performance terms detailed in the LOO will be used to evaluate and report on the MEO’s technical and cost performance.

2.3: Conducting the Performance Decision Meeting

Reference Appendix F Checklist #2

A performance decision meeting (PDM) is encouraged by GSA when the MEO is the selected service provider. A PDM is similar to a post award conference described in FAR Subpart 42.501 and 42.503. This conference will need to address culture changes such as (1) organizational performance reviews verses personnel performance reviews; (2) required objectivity of the performance and cost reviews; (3) the importance of maintaining the currency of the LOO terms; and (4) how the LOO details the full agreement between the ATO who delivers services and the Government who receives the services. The Contracting Officer should provide a detailed explanation of each section of the LOO identifying the expectations and responsibilities of each party involved. The Contracting Officer should explain that administering the LOO does not fall into any type of personnel action. Thus, the Contracting Officer will direct all communications to the ATO. The Program Office should attend the meeting and have prior coordination with the Contracting Officer as to specific topics it wants to address. The ATO may invite his or her management team to attend the PDM.

STAGE #3: MONITORING AND REPORTING ON PERFORMANCE

3.0 Overview

The Circular requires the agency to monitor and report on performance for streamlined and standard competitions. It does not waive or change any stated requirements when a streamlined competition is conducted. This Chapter describes the GSA approach to monitor and report on performance of the MEO.

Description of Tasks

3.1: Maintaining the Official Competition File

See Appendix F Checklist #3.1

Section 1.6 describes how to create the Competition File. As we monitor and report on performance, we will be adding to the Competition File. Record List #1.6 includes a list of records expected to be in the competition file. The CO maintains the file through the completion of the last performance period. The CO should retain the Competition File for up to five years after the last performance period in accordance with your policies for contract files.

The Contracting Officer faces two possible scenarios when creating this file. The first scenario is with solicitation and the MEO won the performance decision. Here the Contracting Officer has a classic contract file that begins with the acquisition process. The Contracting Officer must maintain the official contract file to record the monitoring and reporting on MEO technical and cost performance.

The second scenario is when a solicitation is not used and the MEO is selected via a streamlined competition with market research. Here, the Contracting Officer should create a file similar in organization and content of a contract file. The Competition File includes the entire document (from the beginning of the competition through completion of the agreement). This file should include the documentation that supports the performance decision, the Letter of Obligation, and documents that demonstrate the monitoring and reporting of performance and costs.

3.2: Monitoring and Reporting on Performance

See Appendix F Checklist #3.2

Conducting Quality Assurance

The Circular requires the PWS team to develop a QASP that identifies the methods the government will use to measure the performance of the SP against the requirements of the PWS. Further, the Contracting Officer must require a Quality Control Plan (QCP) in all offers and tenders.

FAR Part 46 describes quality assurance as the policies and procedures to ensure that services acquired by the Government conform to the quality and quantity requirements. Thus, the FAR has established the requirement to develop a plan, commonly referred to as the QASP, and conduct quality assurance on the selected Service Provider (SP).

Developing the QASP

The circular requires the PWS team to develop the QASP, usually prior to the performance decision. The detail of the quality assurance approach should commensurate with the complexity and criticality of work, and the necessity to review the process or the end service delivery. Most often, the work competed as commercial can rely on key end service delivery points to effectively protect the Government's interest. Not every quality assurance approach has to use random sampling and other complex and costly review procedures.

QASPs are customized to the work required of the SP. Based on FAR requirements the QASP should minimally:

- Define acceptance, critical nonconformance, major nonconformance, and minor nonconformance (FAR 46.101)
- Document the QAE(s), as assigned by the CO
- Describe the frequency and how the QAE will confirm the services delivered by the SP meet the work requirements

The QASP should include a Surveillance Plan based on, but not exceeding, the Performance Requirements Summary (PRS) included in the PWS/RD.

Develop a schedule to conduct QA. Determine whether the performance for the service is best suited for QA prior to, during, or after performance. Generally, most services would receive QA after performance unless it is necessary to preview or view accomplishing the service.

The QAE should send a written report acknowledging the performance review of the SP at least monthly using the e-mail format (pg 91) to the Contracting Officer. This email is critical for two reasons. First, it establishes a written record of performance oversight of the SP. Second, it establishes a timely record of assessing performance of the SP.

The Program Office should document examples of exceptional, acceptable, and/or deficient performance results received during the reporting period. The Program Office should summarize any nonconformance noted or positive performance reviews. The records and notes (surveys, emails, QAE notebook of record etc) generated by the QAE should support the summaries. The QAE and Program Office should copy the CO on all quality assurance documentation so they can maintain the Competition File.

3.3: Changes to the LOO

See Appendix F Checklist #3.3

The Contracting Officer must document changes to the LOO similar to the contract format/method. A modification should identify the authority for the change, a description of the change, and the actual change to the LOO. Changes to the LOO should be supported with an ACTT QAR Project Report, or the ACTT Operational Cost Estimate Report. If the GSA PCA Cost Tracking Model is used, then the modification should include a cost estimate of the modification (in place of the two ACTT reports mentioned above). Depending on the authority for the change, the modification of the LOO may be a supplemental agreement requiring the ATO's acceptance or a unilateral agreement, i.e. issued by the Contracting Officer. The CO distributes a copy of the LOO modification to the ATO and Program Office.

Change Authorization

The Contracting Officer should extend to the ATO terms in the LOO that describe the conditions authorizing changes and equitable adjustments to the LOO consistent with FAR Part 43. The Contracting Officer should request from the ATO a written change proposal that includes the proposed cost to accomplish the change in performance when a change is authorized. Through negotiations with the ATO, the Contracting Officer should issue a modification to the LOO that adjusts costs and other changed conditions to the LOO such as changes to the pricing or statement of work.

Excusable Performance Delays

The Contracting Officer should extend to the ATO terms in the LOO that describe the conditions for excusable performance delays consistent with the solicitation or, in the case of a streamlined competition, market research consistent with FAR Part 42. The ATO should submit a written request, within a reasonable period, to the Contracting Officer when an excusable performance delay occurs. The ATO should request an equitable adjustment, if the MEO incurred additional costs or time because of the delay. If justified, the Contracting Officer will negotiate with the ATO and issue a modification to the LOO.

Government Furnished Property

The Contracting Officer must extend to the ATO terms in the LOO that describe the conditions for Government Furnished Property consistent with the solicitation or, in the case of a streamlined competition, market research consistent with FAR Part 45.

Economic Price Adjustments

The Contracting Officer should extend to the ATO terms in the LOO that describe the conditions for economic price adjustments consistent with the solicitation or, in the case of a streamlined competition, market research consistent with firm fixed price contract terms, i.e. including FAR 222-43 or FAR 222-44. Additionally, the Circular Paragraph E.4 of Attachment B authorizes the MEO price adjustments for scope, inflation, and wage rate changes occurring during each performance period. Scope changes should have prior authorization and documentation from the Contracting Officer. If the ACTT cost tracking process is used, inflation and wage rate changes automatically occur. If the GSA PCA Cost Tracking Model is used, then the ECO generated by COMPARE will include these adjustments.

Ceiling or Reimbursable Materials or Travel

The Contracting Officer should extend to the ATO terms in the LOO that describe the conditions for reimbursable items such as materials or travel consistent with the solicitation or, in the case of a streamlined competition, market research consistent with FAR Part 45.

Funding

The Contracting Officer is responsible for maintaining evidence of funding for any changes to the LOO resulting in additional cost to the original agency cost estimate at the time of the performance decision. GSA recommends that the Program Office take responsibility to provide evidence of funding to the Contracting Officer.

Disputes

The Contracting Officer should extend to the ATO terms in the LOO that describe the procedures for resolving disputes consistent with FAR 33.215. This process gives the ATO and Contracting Officer a venue for dispute resolution, if necessary. Either the Contracting Officer or ATO may elevate issues unresolved to their satisfaction to the delegated CSO for final decision.

Inspection

The Contracting Officer should extend to the ATO terms in the LOO that describe the conditions for Inspection of Services consistent with the solicitation or, in case of a streamlined competition, market research consistent with FAR 46.304.

3.4: Monitoring and Reporting on Cost

See Appendix F Checklist #3.4

Recommended Procedures to Track Costs for the MEO

ACTT is the recommended tool for tracking costs of the MEO. Pegasys, GSA's financial management system, maintains the actual cost of operations (ACO) expenses of the MEO. To segregate MEO expenses from non-MEO expenses, GSA has designated the use of a special code in the Pegasys data element field "Project Code." The special code is prefixed by the letter "Y" and is referred to as the "Y-Code." OPI will assign a "Y-Code" to each MEO prior to its implementation for tracking the MEO's actual expense data. Proper alignment of the "Y-Code" to the correct cost elements is the critical first step in monitoring an MEO's actual expenses using Pegasys data.

The second aspect of performance cost monitoring is to align actual expenses from Pegasys to the Circular's cost estimate data categories, commonly known as "Lines 1 through 6" on the competition form. Lines 1 through 6 are groupings of cost elements for the estimated cost of operations (ECO) for a proposed MEO. COMPARE is used to compute the cost estimate. COMPARE's data aligns the cost estimate's cost elements to the Circular's cost categorizations. During the ACTT initialization, these same cost elements are cross-walked to Pegasys cost element codes.

Recommended Procedures to Report Costs for the Private Sector SP

The Private Sector SP may also use ACTT to track cost performance. If ACTT is used, then actual contract payments (expenses) from Pegasys are tracked to the Circular's cost estimate data categories known as "line 7" on the competition form. The CO enters the private sector's price into COMPARE to calculate the performance decision. The Program Office is responsible for validating the costs generated from the Y-Code Pegasys reports. The remaining sections only apply to tracking costs with the performance of the MEO. The CO manages changes to the contract. Information reported on the contractor's performance should come from the Contracting Officer since the contract type determines the level of detail involved in tracking the cost of contract performance.

Y-Project Code Discussions

OPI assigns Y-Project codes when the performance decision is implemented for a MEO.

Y-Project codes are used associate and isolate costs in Pegasys data applicable to the work tracked for the MEO (or private sector source).

Y-Project codes are used for LABOR, MATERIALS, SUB-CONTRACT, and other expense types costs related to work performed in the Performance Work Statement (PWS).

The cost of work performed by the MEO exceeding the requirements described in the PWS must be resolved. You can either create a LOO modification adding the work to the PWS or instruct employees not to charge time or other expenses to the Y-Project code when performing work outside the PWS.

Example Situation:

The PWS covers maintenance only for repairs under \$2K. However, employee assigned to the MEO will spend some of their time to perform repairs over \$2K and minor improvements. The employee's time applicable to the Y-Project codes is ONLY up to the \$2K threshold; the remaining balances over the \$2K threshold are applicable to the building costs (*i.e., repair cost of \$8,950.00 – the first \$2K is applied to the Y-Project code, the remaining balance of \$6,950 should be applied to the building cost.*)

OPI assigns Y-Project codes to the MEO, and are applicable throughout the life cycle of the performance periods established for the subject competition.

In capturing LABOR related MEO costs, the Y-Project codes may be used as a default code in Electronic Time and Attendance Management System (ETAMS) and used to segregate LABOR costs.

ACTT

Monitoring and reporting performance costs goes beyond simply collecting accounting information for actual expenditures and comparing them to the agency cost estimate on the standard or streamlined competition forms. There are several specific requirements for monitoring performance costs. Understanding the interrelationships of these requirements is a key to successfully monitoring performance costs.

Monitoring performance costs is a task requiring analysts to be well versed in areas of government administration and finances. Monitoring performance costs is more than simply comparing actual cost of operations to estimated cost of operations. The Circular allows for adjustments for scope, inflation, wage rate changes, and other factors that will likely cause cost variances between estimate costs and actual costs. The LOO governs other allowances (equitable adjustments).

Monitoring performance costs means analysts must be familiar with making changes to the LOO (re: Section 3.3), the procedures for those changes, implementing the changes, and collecting the necessary documentation to explain the changes for cost variances. Once changes have been processed, the Program Office must then properly collect actual cost of operations data and be able to analyze it to make a valid comparison between actual cost of operations and estimated cost of operations. This requires familiarity with the Circular cost estimating methodology, financial management methodology, and authorized modifications to the LOO, and the method for reconciling disparities between the ECO and ACO. In addition, the analyst must accurately report the outcomes of performance cost monitoring and protect the audit integrity of the information.

Establishing Performance Costs for the MEO

When GSA implements the performance decision from standard or streamlined competitions, actual cost of operations (ACO) must be collected and recorded for the MEO. These will be compared to the estimated cost of operations (ECO) recorded on the standard or streamlined competition form (SCF/SLCF) Lines 6 when the performance decision was made.

It is important to recognize that there is a disparity between ECO data and ACO data. Each lacks critical characteristics to make a direct comparison to assess the service provider performance for post-competition accountability policies. Before a meaningful comparison, ECO data and ACO data must be reconciled. Reconciled MEO ECO data is “Operational Performance Costs”. Reconciled MEO ACO data is “Performance Costs.”

Actual Costs to Estimated Costs Comparison

One of the main objectives of monitoring actual expenses is to compare actual costs to estimated costs to detect deviations for assessing performance. Unfortunately, actual expenses do not contain some of the cost values (i.e. competition factors) included in the SCF/SLCF. Likewise, the SCF/SLCF does not the most current values (i.e. inflation) included in actual expenses. These variations in data content must be resolved before a meaningful comparison of actual to estimate costs.

Characteristics of MEO ECO

ACTT calculates ECO by copying the set of records for personnel, assets (Capital Assets, Minor Items), materials (Supplies & Materials, Other Specifically Attributable Costs, Additional Costs), and resources (Utilities, Rental, Travel, Subcontracts) when the MEO COMPARE file is initialized. The ECO represents the agency cost estimate proposed at the time of the performance decision.

The ECO includes cost components referred to as competition factors such (e.g. Fringe Benefits, Overhead and Insurance, etc.). The ECO also excludes common costs from the competition. In actual implementation and execution of the MEO, the ACO may or may not include these costing elements.

Characteristics of MEO ACO

The ACO expenses are *directly attributable* to the cost centers of the MEO. All expenses can be aligned into one of the major cost categories defined by the Circular (Personnel, Supplies & Materials, Capital Assets, Minor Items, Travel, Rental, Subcontracts, Utilities, OSAC, and Additional Costs) through the use of the Pegasys Object Class and Cost Element Codes. Actual expenses are tracked using the Pegasys Object Class and Cost Element Code. In ACTT these are referred to as Element of Expense Industry Codes (EEICs). In performance cost tracking, the EEICs are aligned to the A-76 cost categories based on the MEO’s proposed costs. This is the first step in comparing the ACO to the ECO. The next step is identifying the differences between the ACO and the ECO.

Differences between ACO and ECO

ACO expenses may include common costs, which are excluded from the ECO. ACO expenses will not include insurance (included on ACE Line 3), depreciation (included on ACE Line 3), or overhead costs (ACE Line 4). In the ECO, inflation is based on the factors provided by OMB for

A-76 competitions. With the ACO expenses, inflation is inherent since the expenditures are a realized cost. By contrast, ECO inflation is an estimate based on past inflation trends. ECO inflation factors will not exactly match real world inflation. Once inflation is historically established, the factors are updated and these updates incorporated into ACTT.

Equalizing ACO to ECO in ACTT

To achieve a more accurate comparison of ACO to ECO, ACO expenses are adjusted to include the competition factors. ACO is adjusted because these costs are being evaluated against an estimated cost baseline– the Award ACE (A report generated in ACTT). The Award ACE is archived and not changed because to do so would invalidate the baseline upon which the performance decision was made. Thus, the ACO values are adjusted by adding the competitive cost components found in the ACE.

- Insurance is included in ACO by multiplying payroll, supplies and materials expenses, and Minor Items by the appropriate insurance factors.
- Overhead (ACE Line 4) is included in ACO by multiplying total payroll by the overhead factor (12%)
- ACO common costs may be accounted for by identifying Element of Expense Industry Codes (EEIC) appropriately if the ECO included common costs.

ACO inflation and proration are inherent to the realized expenses. In other words, ACO expenses are not multiplied by inflation factors and are not prorated. ACO expenses are realized costs, whereas ECO costs are projected expenses.

Performance Costs

When the actual costs of operations have been adjusted to include and exclude the various competition costs, the results are referred to as the “Performance Costs.”

3.5: Implementing A-76 Cost Tracking Tool (ACTT)

See Appendix F Checklist #3.5

The A-76 Cost Tracking Tool (ACTT) provides a standardized and automated tool for collecting, tracking, and reporting on a SP’s cost performance. It fulfills the Circular post-competition accountability policy for comparing adjusted actual costs to SCF/SLCF Line 6 for the agency Most Efficient Organization (MEO) and Line 7 for a private sector or public reimbursable service provider. The tool’s primary functionality is tracking MEO expenses against its agency cost estimate (ACE). Capturing private sector or public reimbursable source service provider cost performance information is much more limited and is accomplished through established contracting practices.

ACTT provides a method for the Program Office and Contracting Officer to monitor MEO performance costs. It provides the Program Office a means to monitor MEO’s expenditures and manage the Program Office’s annual budget. This is because ACTT functions as a single source of information for collecting MEO actual cost data from multiple data sources. Its functionality includes forecasting spend rates based on past spending data. With the ability to review reports based on user-specified calendar and organizational criteria, the Program Office will be able to

make timely adjustments in their operations to meet target costs, remain within budget, and remain compliant with the Circular policies.

ACTT tracks the ECO (including adjustments arising from current rates and factors and LOO modifications) and the ACO by month and performance period using the COMPARE SCF/SLCF as the baseline. The application provides various predefined reports representing this comparison by performance period and as an aggregate for all performance periods. ACTT is compliant with the Circular for calculating the Agency Cost Estimate (ACE).

Data and reports in ACTT are related to the SCF/SCLF Lines (cost categories). The application provides comparison reports in tabular and graphical representations by month, by performance period, and as an aggregate for all performance periods. Users have the ability to perform data analysis through user-defined data selection and filtering interfaces.

ACTT simplifies documenting and explaining cost variances for an MEO. With a written explanation from ACTT reports, contracting officers will be better able to assess performance during option period determinations for the MEO. This same functionality will also facilitate inspection of cost performance by audit agencies.

The GSA specific procedural descriptions for using ACTT are included in Attachments E and F of this PCA Guidebook. The ACTT User's Guide contains general operation and use of the software.

Essential Performance Cost Monitoring Prerequisites

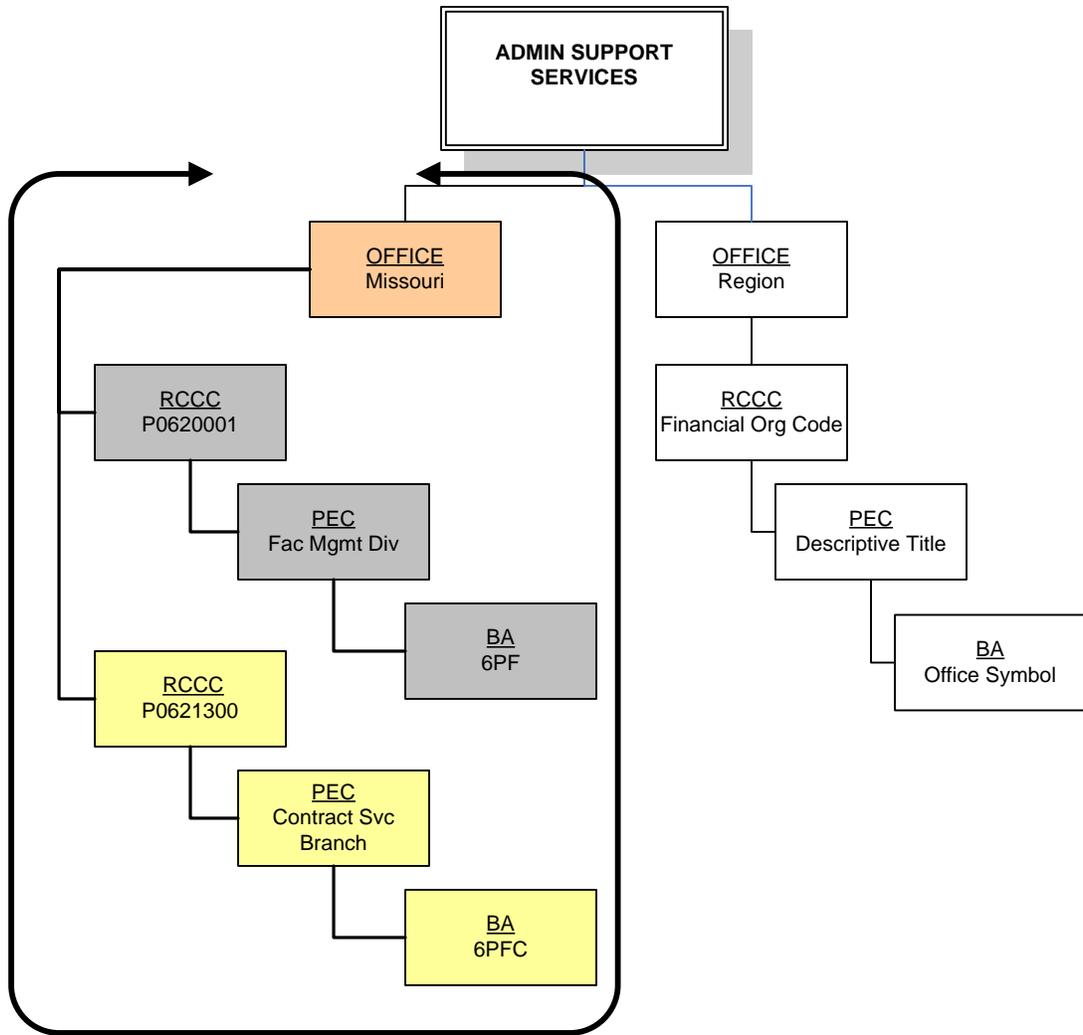
The Contracting Office and Program Office must perform several actions immediately following a performance decision in favor of the MEO to implement successfully sound performance cost monitoring. This may require coordination with outside offices such as accounting, civilian personnel office, human resources, budgeting, etc.

Actions required immediately after performance decision:

- Archive the version of COMPARE used for the performance decision by saving the .mde file found in the COMPARE directory.
- Keep the electronic copy of the COMPARE competition file with a separate document identifying the password. You cannot initialize ACTT without the COMPARE file.
- Locate the current version of ACTT software
- Establish the use of the "Y-code" in the Pegasys Project Code data element to segregate MEO expenses. The "Y-code" should be assigned prior to appointing the first employee to the MEO so that the phase-in/transition costs can be captured. This is also necessary so that any other non-labor expenses can be properly attributed to phase-in/transition activities.
- Assign the "Y-code" for MEO personnel to report their time in ETAM
- Determine the organizational structure for collecting MEO cost data. You must make an assignment for the Office, RCCC, PEC, and BA codes to use during the ACTT initialization. You will find the COMPARE data organized by location and function because of different locality pay rates and functions within the MEO. When you initialize the COMPARE file in ACTT the function(s) and location(s)

are pulled into ACTT and become the highest organizational structure. You must decide how to design the remaining structure based on how you want historic costs grouped. Remember the use of the “Y-code” captures all assigned costs in Pegasys. When you import the Pegasys file into PTAT, it converts it into an ACTT file sorting costs by “Y-code”. When the data enters ACTT, it sorts the data based on the resource center designation (RCCC).

- The Office assignment is an internal grouping within ACTT. You define the Office based on how you want to group multiple RCCC designations. This might be a Region assignment, a functional name, or State. You may repeat any location or function already named in the original COMPARE file. You may not repeat an Office name once used in ACTT.
- The Organization name is a descriptive title and is a lower level grouping within an Office assignment or can just be a description of the Office. It may be meaningful to use the GSA office symbol if you made the Office assignment at a Region or State. The Organization name in ACTT is DIFFERENT from the financial organizational code used for the RCCC and different from the office symbol which is a mail stop code used in a mailing address.
- The RCCC is the cost center and must be a unique designator within the accounting strip. For GSA select the Building Number or the Financial Organizational Codes found in the accounting data stream to which expenses are directly attributable. GSA historic accounting cost data will be accumulated at the cost center level so select the building or org code that is most reasonable to group incurred costs. The RCCC must be unique and represent the business unit where (a) personnel and assets will be assigned and (b) materials & supplies will be consumed. You cannot *repeat* an RCCC within or among Office assignments.
- The PEC is a lower level than the RCCC and can be a lower level assignment. You can use it for a descriptive title to the RCCC or for further sorting. It only has meaning if you need a lower level grouping of costs.
- The BA is a lower level than the PEC and can be a lower level assignment for grouping costs. You can use it for a descriptive title to the PEC or RCCC or for further sorting. It only has meaning if you need a lower level grouping of costs. Figure 2 demonstrates how you could assign organizational structure.
- Determine which Pegasys Object Class and cost element codes (EEICs) will be associated with the agency cost estimate Lines 2 (Materials & Supplies), Line 3 (Capital Assets, Minor Items, Rentals, Travel, Subcontracts, Utilities, Other Costs and Maintenance and Repair), and Line 5 (Additional Costs). The cost element codes (EEICs) allow ACTT to align actual expenses to the cost categories for a comparison of ACO to ECO.



ACTT Reports will roll costs up to the assigned Office

Figure 2 Example Organizational Structure to use in ACTT

Cost Variance & Audit Integrity

Monitoring performance costs entails comparing the MEO’s proposed costs from the Award ACE found in Section B of the LOO to the ACO. If there is a variance between the ECO and the ACO the Program Office must determine the cause of the variance and reconcile any performance reason for the variance.

To accomplish this, the Program Office should run the VATS Categories report from Pegasys on a monthly basis. The Program Office should (no less than annually) reconcile the most current performance costs to the award cost estimate, to determine if there are any variances, positive or negative. The Program Office should document the explanation for any significant cost variance and performance variances. The Program Office should explain why the award costs are different from the most current performance cost, and provide this written documentation to the Contracting Officer.

Integral to accurate cost variance reporting and documentation is a clear audit trail from which all implemented changes to the LOO have an unbroken document trail. Gaps in the changes to the LOO and other associated data compromise the integrity of the PCA Monitoring and Reporting Circular requirements. Section 3.3 provides instructions on how to maintain this audit trail for changes to the LOO.

3.6: Option Years

See Appendix F Checklist #3.6

The Contracting Officer must include a written determination in the LOO file prior to exercising an option that complies with FAR 17.207. When the CO does not exercise the option, the CO must notify the ATO and OPI in writing that OPI will update the FAIR Act coding to reflect this decision. The change to the FAIR Act coding moves the positions assigned to the MEO from the status of Commercial Reason Code D (competed within the last 5 years) to Commercial reason code B (available for competition).

3.7: Terminations

See Appendix F Checklist #3.7

The FAR provides termination conditions resulting from the fault of the service provider or through no fault of the service provider. These same conditions apply with the MEO.

Notification

The Contracting Officer must follow the procedures described in FAR Part 49 when contemplating end performance, partially or completely, of the MEO under the LOO. The notification must include the reasons for the termination and date of the termination.

Default

When the Contracting Officer justifies a termination for default, a written determination must be coordinated with the OPI. A termination for default effectively means the MEO has lost its coding under the FAIR Act as a MEO and the work becomes eligible for re-competition. The FAIR Act coding must be updated to reflect the change in the status of the positions under the MEO.

Temporary Remedies

When the LOO is terminated the Contracting Officer is authorized to issue interim contracts or a fee-for-service agreement for no longer than one year to accomplish this service. The Contracting Officer may temporarily continue performance by government personnel but no longer than one year from the effective date of the termination.

Termination for Other than Failure to Perform

When the Contracting Officer determines a termination of the LOO is necessary for reasons such as elimination, e.g. divestiture, privatization, or homeland security, prior approval from the CSO is required. The LOO file must maintain a copy of the CSO approval.

3.8: Re-Competition

The Contracting Officer shall notify the ATO in writing of the planned re-competition. The Contracting Officer shall not extend the performance of the MEO past the last performance period without written approval from the CSO.

3.9: Congressional Report

GSA is required to complete an annual congressional report on competition activities. Program Offices must provide the information outlined in attachment G to their service's competitive sourcing program manager no later than October 30 of each year. Congress reporting collects information across the last fiscal year. Thus, when reporting the actual cost of performance of the MEO it is reported from the last fiscal year, i.e. 1 Oct – 30 Sep. When the actual performance periods are not aligned with the fiscal year months, the analyst is required to collect the actual cost of performance of the MEO to the level of detail to accurately respond to the fiscal year reporting requirements. Normally, this will require the analysts to collect the actual cost of performance of the MEO on a monthly basis.

3.10: LOO Close-Out

The Contracting Officer shall comply with FAR Part 4 to closeout the contract or LOO file.

STAGE #4: POST-COMPETITION REVIEW

4.0 OVERVIEW

The purpose of the Post-Competition Review is to verify and validate the cost savings and performance improvements resulting from competitions. This is a voluntary program to help Program Offices fulfill their PCA requirements. A team independent of the MEO performs the post-competition review.

Description of Tasks

4.1: Conducting the Post-Competition Review

The post-competition review will determine if the Competition File documentation supports that the MEO is successfully performing the technical requirements within the proposed costs. The review official is one level above the Program Office. However, the reviewer(s) need only to be independent from the Program Office. It is recommended that the initial review is conducted six months into the first period of full performance (base year), and annually thereafter. The intent is to leverage the results of this review so problems can be resolved prior to the Contracting Officer considering the option determination described in Section 3.6.

The team must determine if the file documentation proves adequate Quality Assurance has been accomplished to report on the MEO's technical performance. The review should then determine from the competition file documentation if the MEO is performing within its proposed cost, adjusted for Circular and other allowed reasons. The review official should limit this review to the official competition file documents held by the Contracting Officer.

LETTER OF OBLIGATION – SECTION A

Title

Letter of Obligation Number (Competition Number)

This Letter of Obligation is executed this _____ day, in the Month of _____, 200_____ between _____, duly authorized Agency Tender Official responsible for the performance of the Most Efficient Organization (MEO), and _____, GSA Contracting Officer. This Letter of Obligation is resultant from the Agency Tender, dated _____ and ATO, in response to Competition Number _____. The Agency Tender and Standard or Streamlined Competition Form is hereby incorporated by reference.

The performance decision has been made in favor of the MEO in accordance with the Competition Process pursuant to the Office of Management and Budget’s (OMB) Circular No. A-76, dated May 29, 2003. OMB Circular A-76 is hereby incorporated by reference. All actions taken under this Agreement shall be in accordance with the requirements of the Circular.

The performance of this agreement shall be consistent with the terms and conditions including, but not limited to, the Performance Work Statement (PWS), the MEO, Agency Cost Estimate, and the Quality Control and Phase-In Plans.

Signed: _____
Name, Title Date
Agency Tender Official

Signed: _____
Contracting Officer Date

SECTION B - COST AND PERFORMANCE PERIODS

PRICES

Include the Standard Competition Form or Streamlined Competition Form

If a solicitation Schedule B was submitted by the Agency Tender Official, include in this section.

PERFORMANCE PERIOD

(a) The Letter of Obligation shall begin on {insert date} or the date of Letter of Obligation execution, whichever is later. The first {insert number} days of the Letter of Obligation will include the phase-in period. This will allow certain Government personnel actions to take place and provide the MEO time to employ its work force. The base Letter of Obligation period shall commence upon completion of the phase-in period and remain in effect for a {insert number}-month period, unless terminated in accordance with OMB Circular No A-76 policy and this Letter of Obligation. Each option period shall be for a {insert number}-month time following the base year. Therefore, the total performance period shall end {insert date}, unless sooner terminated in accordance with the provisions of this Letter of Obligation.

(b) The total duration of this Letter of Obligation, including the phase-in period and all option periods, may not exceed {insert number} years. Refer to "Option to Extend the Term of the Letter of Obligation."

SECTION C - PERFORMANCE WORK STATEMENT

{Insert the performance work statement from the solicitation}

SECTION D - REPORTS

All reports and/or documents and material to be delivered under the Letter of Obligation shall be submitted with a letter of transmittal identifying the Letter of Obligation Number, and where appropriate, applicable Letter of Obligation Data Requirements List

SECTION E - ADMINISTRATION

INSPECTION AND ACCEPTANCE

(a) **Definition.** "Services," as used in this clause, includes services performed, workmanship, and material furnished or utilized in the performance of services.

(b) The MEO shall provide and maintain an inspection system acceptable to the Government covering the services under this Letter of Obligation. Complete records of all inspection work performed by the MEO shall be maintained and made available to the Government during contract performance and for as long afterwards as the contract requires.

(c) The Government has the right to inspect and test all services called for by the Letter of Obligation, to the extent practicable at all times and places during the term of the contract. The Government shall perform inspections and tests in a manner that will not unduly delay the work.

(d) If the Government performs inspections or tests on the premises of the MEO or a subcontractor, the MEO shall furnish, and shall require subcontractors to furnish, at no increase in Letter of Obligation price, all reasonable facilities, and assistance for the safe and convenient performance of these duties.

(e) If any of the services do not conform to Letter of Obligation requirements, the Government may require the MEO to perform the services again in conformity with Letter of Obligation requirements, at no increase in Letter of Obligation amount. When the defects in services cannot be corrected by re-performance, the Government may—

(1) Require the MEO to take necessary action to ensure that future performance conforms to Letter of Obligation requirements; and

(2) Adjust the Letter of Obligation price in ACTT to reflect the reduced value of the services performed.

(f) If the MEO fails to perform promptly the services again or to take the necessary action to ensure future performance in conformity with Letter of Obligation requirements, the Government may—

(1) By contract or otherwise, perform the services and charge to the Letter of Obligation any cost incurred by the Government that is directly related to the performance of such service; or

(2) Terminate the Letter of Obligation for default.

PERFORMANCE EVALUATION PROCEDURES

(a) The Government will use a Quality Assurance Surveillance Plan (QASP) to monitor compliance with the letter of obligation in accordance with the Office of Management and Budget Circular A-76, May 29, 2003, Attachment B, paragraphs E.4. and E.5. The QASP sets forth the method and manner by which the Government intends to conduct surveillance of work under the Letter of Obligation, and is subject to unilateral change by the Government without modification of the Letter of Obligation. All work required by the Letter of Obligation is subject to surveillance whether or not specifically included in the plan.

(b) When the Most Efficient Organization (MEO) performance fails to achieve the acceptable performance level and is clearly at fault, the Quality Assurance Evaluator (QAE) will prepare a discrepancy report and forward it to the Contracting Officer to issue to the MEO. In response to the discrepancy report, the MEO shall explain within *ten (10)* working days, in writing, why performance was unacceptable, how performance will be returned to acceptable levels, and how recurrence of the problem will be prevented in the future. The Contracting Officer will evaluate the explanation and determine the appropriate action.

GOVERNMENT DELAY OF WORK

(a) If the performance of all or any part of the work of this Letter of Obligation is delayed or interrupted

(1) by an act of the Contracting Officer in the administration of this that is not expressly or impliedly authorized by this, or

(2) by a failure of the Contracting Officer to act within the time specified in this Letter of Obligation or within a reasonable time if not specified,

an adjustment (excluding profit to any Most Efficient Organization (MEO) subcontractor) shall be made for any increase in the cost of performance of this Letter of Obligation caused by the delay or interruption and the Letter of Obligation shall be modified in writing accordingly. An adjustment shall also be made in the delivery or performance dates and any other Letter of Obligation term or condition affected by the delay or interruption. However, no adjustment shall be made for any delay or interruption to the extent that performance would have been delayed or interrupted by any other cause, including the fault or negligence of the MEO or for which an adjustment is provided or excluded under any other term or condition of this Letter of Obligation.

COST VARIANCE

The Program Office will compare the ECO to the ACO, and identify any variances, positive or negative, to the COMPARE files. The MEO is expected to respond to requests from the Program Office explaining why the actual costs are different from the most current baseline cost, and provide to the Contracting Officer.

CONTRACTING OFFICER QUALITY ASSURANCE EVALUATORS (QAE)

The Contracting Officer's Quality Assurance Representatives (QAE) {insert name(s)} is/are designated as the point(s) of final inspection and acceptance by the Government of all items required by the Letter of Obligation. The Contracting Officer reserves the right to change the QAE(s) or to appoint alternate QAE(s) as needed. Such changes or new appointments should be made by modifications to the Letter of Obligation. In addition, the Most Efficient Organization will be provided copies of the designation letter(s) detailing the responsibilities and limitations of authority of the QAE(s). Unless otherwise specified, final inspection and acceptance of supplies/and or services called for shall be made at destination.

PROGRAM OFFICE

The {insert} will provide the vision, policy, guidance, and leadership for managing the {insert} within GSA. This organization will serve as the Program Office (PO) responsible for oversight and governance investments and activities throughout the organization. PO staff will serve as QAE.

PERFORMANCE INFORMATION

As required by the Office of Management and Budget Circular No. A-76, Attachment B, paragraph E.4, and the Federal Acquisition Regulation Subpart 42.15, Most Efficient Organization (MEO) performance information will be collected for follow-on public-private competitions. To implement this program for supplies and services, the Contracting Officer and QAE will monitor performance and collect information. An evaluation will be prepared for MEO performance for each supply and service within the Letter of Obligation to include modifications and orders. The evaluation will be prepared by the Contracting Officer's Representative QAE, signed by the Contracting Officer, and submitted to the MEO for each evaluation performed.

PERFORMANCE DECISION MEETING

The most efficient organization (MEO) will be required to attend a performance decision meeting at the _____ prior to the commencement of the phase-in period. The purpose of the meeting is to highlight essential requirements, coordinate implementation timelines, and answer

any questions the MEO may have prior to commencement of work. During the period between the decision announcement and the meeting, the MEO should submit any questions in writing to the Contracting Officer. The ATO is required to attend this meeting and is encouraged to include his management team. The Contracting Officer will coordinate with the ATO the time and date of the meeting.

FOLLOW-ON COMPETITION

Unless an exemption is granted by the Competitive Sourcing Official, GSA shall complete a streamlined or standard competition for this effort by the end of performance of the last performance period allowed for under this Letter of Obligation.

DISCLOSURE OF INFORMATION

(a) The most efficient organization (MEO) shall not release to anyone outside the MEO any unclassified information, regardless of medium (e.g., film, tape, document), pertaining to any part of this Letter of Obligation or any program related to this Letter of Obligation, unless--

(1) The Contracting Officer has given prior written approval; or

(2) The information is otherwise in the public domain before the date of release.

(b) Requests for approval shall identify the specific information to be released, the medium to be used, and the purpose for the release. The MEO shall submit its request to the Contracting Officer at least 45 days before the proposed date for release.

(c) The MEO agrees to include a similar requirement in each subcontract under this Letter of Obligation. Subcontractors shall submit requests for authorization to release through the MEO to the Contracting Officer.

CONDUCT OF PERSONNEL

This most efficient organization (MEO) and its employees shall:

(a) Be responsible for its own management and administration of the work required and bear sole responsibility for complying with any and all technical, schedule, or financial requirements or constraints attendant to the performance of the Letter of Obligation.

(b) Shall be free from supervision or control by any Government employee outside the MEO with respect to the manner or method of performance of the services specified; but

(c) Shall, pursuant to the Government's right and obligation to inspect, accept or reject the work, comply with such general direction of the Contracting Officer, or the duly authorized representative of the Contracting Officer as is necessary to ensure accomplishment of the Letter of Obligation objectives.

(e) Shall conduct themselves in a professional manner, keeping in mind this is a "customer service" oriented Letter of Obligation.

OTHER INDEPENDENT CONTRACTS

The Government may award or has awarded other contracts independent of this Letter of Obligation. Initial coordination required between service providers performing other contracts and this Letter of Obligation will be made by the Government. The most efficient organization (MEO) shall fully support and cooperate with the other service providers and with Government

personnel. The MEO shall refer unresolved disputes with other service providers to the Contracting Officer within five (5) workdays from the time the dispute occurs.

ORDER OF PRECEDENCE

Any inconsistency in this Letter of Obligation shall be resolved by giving precedence in the following order:

- (a) The Letter of Obligation (excluding the performance work statement, special requirements, and list of exhibits)
- (b) Special requirements
- (c) List of exhibits and attachments
- (d) The performance work statement

DISPUTES

- (a) All disputes arising under or relating to this Letter of Obligation shall be resolved under this clause.
- (b) "Claim," as used in this clause, means a written demand or written assertion by either the Contracting Officer or ATO seeking, as a matter of right, the adjustment, or interpretation of Letter of Obligation terms, or other relief arising under or relating to this Letter of Obligation.
- (c)(1) A claim by the most efficient organization (MEO) shall be made in writing and, unless otherwise stated in this Letter of Obligation, submitted within the performance period of this Letter of Obligation to the Contracting Officer for a written decision. A claim by the Government against the MEO shall be subject to a written decision by the Contracting Officer.
- (c) The Contracting Officer's decision shall be final.
- (d) The MEO shall proceed diligently with performance of this Letter of Obligation, pending final resolution of any request for relief, claim, appeal, or action arising under or relating to the Letter of Obligation, and comply with any decision of the Contracting Officer.

CHANGES

- (a) The Contracting Officer may at any time, by written order, make changes within the general scope of this Letter of Obligation in any one or more of the following:
 - (1) Drawings, designs, or specifications when the supplies to be furnished are to be specially manufactured for the Government in accordance with the drawings, designs, or specifications.
 - (2) Method of shipment or packing.
 - (3) Place of delivery.
- (b) If any such change causes an increase or decrease in the cost of, or the time required for, performance of any part of the work under this Letter of Obligation, whether or not changed by the order, the Contracting Officer shall make an equitable adjustment in the Letter of Obligation price, the delivery schedule, or both, and shall modify the Letter of Obligation.
- (c) The most efficient organization (MEO) must assert its right to an adjustment under this clause within 30 days from the date of receipt of the written order.

TERMINATION

If all performance obligations of the most efficient organization (MEO) are not met, this Letter of Obligation may be terminated consistent with the provisions and directions contained in FAR Part 49, and OMB Circular No. A-76. Termination may also result for reasons other than failure to perform, such as, but not limited to, elimination of an agency requirement through divestiture, privatization, reorganization, restructuring, national defense, or homeland security.

EXCUSABLE DELAYS

(a) Except for defaults of its subcontractors at any tier, the most efficient organization (MEO) shall not be in default because of any failure to perform this Letter of Obligation under its terms if the failure arises from causes beyond the control and without the fault or negligence of the MEO. Examples of these causes are (1) acts of God or of the public enemy, (2) acts of the Government in either its sovereign or contractual capacity, (3) fires, (4) floods, (5) epidemics, (6) quarantine restrictions, (7) strikes, (8) freight embargoes, and (9) unusually severe weather. In each instance, the failure to perform must be beyond the control and without the fault or negligence of the MEO. "Default" includes failure to make progress in the work which endangers performance.

(b) If the failure to perform is caused by the failure of a subcontractor at any tier to perform or make progress, and if the cause of the failure was beyond the control of both the MEO and subcontractor, and without the fault or negligence of either, the MEO shall not be deemed to be in default, unless—

(1) The subcontracted supplies or services were obtainable from other sources;

(2) The Contracting Officer ordered the MEO in writing to purchase these supplies or services from the other source; and,

(3) The MEO failed to comply reasonably with this order.

(c) Upon request of the MEO, the Contracting Officer shall ascertain the facts and extent of the failure. If the Contracting Officer determines any failure to perform results from one or more of the causes above, the delivery schedule shall be revised, subject to the rights of the Government under the termination clause of this Letter of Obligation.

OPTION TO EXTEND SERVICES

The Government may require continued performance of any services within the limits and at the rates specified in the Letter of Obligation. The option provision may be exercised more than once, but the total extension of performance hereunder shall not exceed six (6) months. The Contracting Officer may exercise the option by written notice to the MEO within 60 calendar days of the expiration of the then current Letter of Obligation period.

OPTION TO EXTEND THE TERM OF THE LETTER OF OBLIGATION

(a) The Government may extend the term of this Letter of Obligation by written notice to the most efficient organization (MEO) within 60 days, if the Government gives the MEO a preliminary written notice of its intent to extend at least 60 days before the Letter of Obligation expires. The preliminary notice does not commit the Government to an extension.

(b) If the Government exercises this option, the extended Letter of Obligation shall be considered to include this option clause.

(c) The total duration of this Letter of Obligation, including the exercise of any options under this clause, shall not exceed {insert} years.

LIST OF EXHIBITS AND ATTACHMENTS

{Insert pertinent solicitation Section J exhibits and attachments}

LETTER OF OBLIGATION

Title

Letter of Obligation Number (Competition Number)

This Letter of Obligation is executed this _____ day, in the Month of _____, 200_____ between _____, duly authorized Agency Tender Official responsible for the performance of the Most Efficient Organization (MEO), and _____, GSA Contracting Officer. This Letter of Obligation is resultant from the Agency Tender, dated _____ and ATO, in response to Competition Number _____. The Agency Tender and Standard or Streamlined Competition Form is hereby incorporated by reference.

The performance decision has been made in favor of the MEO in accordance with the Competition Process pursuant to the Office of Management and Budget’s (OMB) Circular No. A-76, dated May 29, 2003. OMB Circular A-76 is hereby incorporated by reference. All actions taken under this Agreement shall be in accordance with the requirements of the Circular.

The performance of this agreement shall be consistent with the terms and conditions including, but not limited to, the Performance Work Statement (PWS), the MEO, Agency Cost Estimate, and the Quality Control and Phase-In Plans.

Signed: _____
Name, Title _____ Date _____
Agency Tender Official

Signed: _____
Contracting Officer _____ Date _____

INCORPORATED:
Streamlined Competition Form dated _____
Performance Work Statement dated _____
Quality Assurance Evaluator Assignments dated _____



Attachment B: Terms and Definitions

Activity/Function: A specific task or grouping of tasks that provides a specialized capability, service, or product based on a recurring government requirement. Depending on the grouping of tasks, an activity may be an entire function or it may be a part of a function. An activity may be inherently governmental or commercial in nature.

Actual Cost of Operations (ACO): The ACO expenses are *directly attributable* to the cost centers of the MEO. All expenses fall into one of the major cost categories defined by the Circular (Personnel, Supplies & Materials, Capital Assets, Minor Items, Travel, Rental, Subcontracts, Utilities, OSAC, and Additional Costs). The Pegasys Element of Expense Industry Codes (EEICs) tracks actual expenses.

Agency Cost Estimate (ACE): The part of the agency tender that includes the agency's cost proposal and represents the full cost of agency performance of the commercial activity, based on the requirements in the solicitation and the costing policy in Attachment C. The agency cost estimate for a streamlined competition is developed in accordance with Attachments B and C. For competitions completed prior to the revised OMB Circular A-76, the agency cost estimate is referred to as the "in House Cost Estimate.

Agency Performance: Performance of a commercial or inherently governmental activity with government personnel. May be referred to as in-house performance

Agency Source: A service provider staffed by government personnel.

Agency Tender: The agency management plan submitted in response to a solicitation for a standard competition. The agency tender includes an MEO, agency cost estimate, MEO quality control plan, MEO phase-in plan, and copies of any MEO subcontracts (with the private sector providers' proprietary information redacted). The agency tender is prepared in accordance with Attachment B and the solicitation requirements.

Agency Tender Official (ATO): An inherently governmental agency official with decision-making authority responsible for the agency tender and represents the agency tender during source selection.

Appointment Letter: A letter drafted by the Competitive Sourcing Official appointing competition officials for standard Competitions.

Award ACE: An ACTT report that reflects the agency cost estimate at the performance decision adjusted by current competition factors, e.g. inflation, insurance, etc.

Baseline Cost Estimate (BCE): The current actual cost of an organization using OMB Circular No. A-76 methodology in COMPARE computed during Preliminary Planning.

Commercial Activity: A recurring service that could be performed by the private sector. This recurring service is an agency requirement that is funded and controlled through a contract, fee-for-service agreement, or performance by government personnel. Commercial activities may be found within, or throughout, organizations that perform inherently governmental activities or classified work.

Common Costs: Specific costs identified in the solicitation which the government incurs regardless of the provider (private sector, public reimbursable, or agency). Common costs are

sometimes referred to as wash costs. Examples of common costs include government-furnished property, security clearances, and joint inventories.

COMPARE: The windows-based A-76 costing software that incorporates the costing procedures of this circular. Agencies must use COMPARE to calculate and document the costs on the SLCF for a streamlined competition or the SCF for a standard competition. The software is available through the SHARE A-76! website at <http://emissary.acq.osd.mil/inst/share.nsf>

Competition: A formal evaluation of sources to provide a commercial activity that uses pre-established rules (e.g., the FAR, this circular). Competitions between private sector sources are performed in accordance with the FAR. Competitions between agency, private sector, and public reimbursable sources are performed in accordance with the FAR and this circular. The term “competition,” as used in this circular includes streamlined and standard competitions performed in accordance with this circular, and FAR-based competitions for agency-performed activities, contracted services, new requirements, expansions of existing work, and activities performed under fee-for-service agreement. The term also includes cost comparisons, streamlined cost comparisons, and direct conversions performed under previous versions of OMB Circular A-76.

Competition File: The documents used in a standard competition in addition to the government contract files required by FAR Subpart 4.8. Agencies maintain this file regardless of the source selected to perform the activity. Recommended items for the GSA competition file can be found in checklist #1.6.

Competition Officials: The agency officials appointed before a standard competition is announced. These individuals perform key roles and have essential responsibilities for the successful completion of the standard competition. Competition officials are the agency tender official, contracting officer, source selection authority, human resource advisor, and PWS team leader.

Competitive Sourcing Official (CSO): An inherently governmental agency official responsible for the implementation of this circular within the agency.

Contracting Officer (CO): An inherently governmental agency official who participates on the PWS team. This person is responsible for issuing the solicitation and the source selection evaluation methodology. The CO awards the contract and issues the MEO letter of obligation or fee-for-service agreement resulting from a streamlined or standard competition. The CO and the SSA may be the same individual.

Contracting Officer Technical Representative (COTR): An official who monitors the cost, schedule, and technical performance of the service provider and reports performance to the Contracting Officer

Element of Expense Industry Code (EEIC): This represents a transaction code found in Pegasys accounting data. This is either the Class Object Code or the cost element code from the Pegasys accounting data. ACTT uses transaction codes to align actual expenses from Pegasys to the Circular Cost Categories where cost estimate records are found in the COMPARE file (i.e. Lines 1-5). For GSA, the equivalent Pegasys data element is the OMB Object Class, Object Category or Cost Element Code.

End Date: The end date for a streamlined or standard competition is the date that all SCF and SLCF certifications are completed, signifying an agency’s performance decision.

Equitable Adjustment: An equitable adjustment will account for the fair change of resources resulting from the changed work described in the modification. The equitable adjustment can be an increase or decrease to the estimated performance cost and schedule depending on whether the change caused the need for more or fewer resources.

Estimated Cost of Operations (ECO): ACTT calculates the ECO from a set of records for personnel, assets (Capital Assets, Minor Items), materials (Supplies & Materials, Other Specifically Attributable Costs, Additional Costs), and resources (Utilities, Rental, Travel, Subcontracts) needed to perform the commercial activities described in the contract or LOO.

ETAMS (Electronic Time and Attendance Management System): ETAMS is a FEDdesk application. It is an exception-based time and attendance and employee leave-reporting system. Record keeping is inputted at a PC workstation and ETAMS submits the data to the payroll site electronically. ETAMS information is captured within the Financial Management Information System (FMIS).

FAIR Act Inventory: A listing of all commercial activities performed by Federal employees.

FedBizOpps.gov: The website where the government electronically advertises solicitations or requirements.

Federal Acquisition Regulations (FAR): The policies and procedures that govern the acquisition of goods and services by all executive agencies.

Fee-for-Service Agreement: A formal agreement between agencies, in which one agency provides a service (a commercial activity) for a fee paid by another agency. The agency providing the service is referred to in this circular as a public reimbursable source.

Full-Time Equivalent (FTE): The staffing of Federal civilian employee positions, expressed in terms of annual productive work hours (1,776) rather than annual available hours that includes non-productive hours (2,080 hours). FTEs may reflect civilian positions at the time of public announcement and staffing of FTE positions may fluctuate during a streamlined or standard competition. The staffing and threshold FTE requirements stated in this circular reflect the workload performed by these FTE positions, not the workload performed by actual government personnel. FTEs do not include military personnel, uniformed services, or contract support.

Government Furnished Property/Equipment (GFP): Facilities, equipment, material, supplies, or other services provided by the government for use by all prospective providers in the solicitation. Costs for GFP included in a solicitation are considered common costs. Replacement costs, insurance, maintenance, and repair costs for GFP may or may not be government-furnished, depending on the provisions in the solicitation.

Historical Baseline Cost (HBC): The current actual annual cost of an organization.

Human Resource Advisor (HRA): An inherently governmental agency official who is a human resource expert and is responsible for performing human resource-related actions to assist the ATO in developing the agency tender.

Incumbent Service Provider: The source (i.e., agency, private sector, or public reimbursable source) providing the service when a public announcement is made of the streamlined or standard competition.

Inherently Governmental Activities: An activity that is so intimately related to the public interest as to mandate performance by government personnel.

MEO Letter of Obligation (LOO): A formal agreement that an agency implements when a standard or streamlined competition results in agency performance (e.g., MEO).

MEO Subcontracts: Contracts between an agency and the private sector that are included in the agency tender or fee-for service agreements with a public reimbursable source that are included in the agency tender. In addition to the cost of MEO subcontracts, agency or public reimbursable cost estimates must include support costs associated with MEO subcontracts such as government furnished property, and contract administration, inspection, and surveillance.

MEO Team: A group of individuals, comprised of technical and functional experts, formed to assist the ATO in developing the agency tender.

Most Efficient Organization (MEO): The staffing plan of the agency tender, developed to represent the agency's most efficient and cost-effective organization. An MEO is required for a standard competition and may include a mix of government personnel and MEO subcontracts.

Offer: A private sector company's formal response to a request for proposals or invitation for bid. The term "offeror" refers to the specific source rather than the response.

Office of Performance Improvement: The Office of Performance Improvement (OPI) studies, designs, and oversees action plans to meet GSA's strategic goal of performance improvement. This office is responsible for GSA's compliance with Circular A-76 and Congressional reporting requirements.

Performance Decision: The outcome of a streamlined or standard competition based on SLCF or SCF certifications.

Performance Requirements Summary: A technical exhibit to the PWS that identifies acceptable quality levels or maximum error rates assigned to critical outputs described in the PWS.

Performance Standards: Verifiable, measurable levels of service in terms of quantity, quality, timeliness, location, and work units. Performance standards are used in a performance based PWS to (1) assess (i.e., inspect and accept) the work during a period of performance; (2) provide a common output-related basis for preparing private sector offers and public tenders; and (3) compare the offers and tenders to the PWS. The requiring activity's acceptable levels of service are normally stated in the PWS. The solicitation includes performance standards.

Performance Work Statement (PWS): A statement in the solicitation that identifies the technical, functional, and performance characteristics of the agency's requirements. The PWS is performance-based and describes the agency's needs (the "what") not specific methods for meeting those needs (the "how"). The PWS identifies essential outcomes to be achieved, specifies the agency's required performance standards, and specifies the location, units, quality and timeliness of the work.

Phase-in Plan: A prospective provider's plan to replace the incumbent provider(s) submitted in response to the solicitation. The phase-in plan is implemented in the first performance period and includes details on minimizing disruption, adverse personnel impacts, and start-up requirements. The phase-in plan is different from the employee transition plan developed by the HRA.

Program Office: Organization responsible for implementing the QASP and routinely monitoring and reporting to the Contracting Office the SP's technical and cost performance. This office or person is responsible for the function that was competed.

Prospective Provider: Private sector, public reimbursable, and agency sources that may submit responses (offers or tenders) in response to an agency's solicitation.

Provider: An agency, private sector, or public reimbursable source that is performing, or will perform a commercial activity; sometimes referred to as a service provider.

Public Announcement: An agency's formal declaration that the agency has made a (1) decision to perform a streamlined or standard competition, or (2) performance decision in a streamlined or standard competition. The CO makes these announcements via *FedBizOpps.gov*.

Public Reimbursable Source: A service provider from a federal agency that could perform a commercial activity for another federal agency on a fee-for-service or reimbursable basis by using either civilian employees or federal contracts with the private sector.

Public Reimbursable Tender: A federal agency's formal response to another federal agency's solicitation for offers or tenders. The public reimbursable tender is developed in accordance with this circular and includes a cost estimate.

PWS Team: A group of individuals, comprised of technical and functional experts, formed to develop the PWS and quality assurance surveillance plan, and to assist the CO in developing the solicitation.

Quality Assurance Evaluator (QAE): A Federal employee who evaluates the administration of contractor provided services

Quality Assurance Surveillance: The government's monitoring of a service provider's performance in accordance with the quality assurance surveillance plan and the performance requirements identified in the solicitation.

Quality Assurance Surveillance Plan (QASP): The government's inspection plan. The quality assurance surveillance plan documents methods used to measure performance of the service provider against the requirements in the PWS. The agency relies on the service provider to monitor daily performance using their own quality control plan, but retains the right to inspect all services. When the agency makes a performance decision, the agency re-evaluates and modifies the existing quality assurance surveillance plan, based on the selected provider and their accepted quality control plan.

Quality Control Plan (QCP): A self-inspection plan included in all offers and tenders. The quality control plan describes the internal staffing and procedures that the prospective provider will use to meet the quality, quantity, timeliness, responsiveness, customer satisfaction, and other service delivery requirements in the PWS.

Qualified Adjustment Request (QAR): ACTT functionality that allows the analyst to project a discrete change to the ECO. An approved QAR is the method to change the estimated costs.

Resources: Funding allocated for contracts, labor, facilities, material, or equipment to perform agency requirements.

Resource Cost Control Center (RCCC): Same as the cost center. The lowest business unit in the organization to which actual payroll and expenses are attributed. This data element does not

exist in the COMPARE file and must be supplied by the user when initializing a cost tracking file in ACTT. For GSA it is either the financial organizational code or building number.

SHARE A-76!: The Department of Defense A-76 knowledge management system used to share knowledge, information, and experience about public-private competitions. This public site contains A-76-related guidance, sample documents, best practices, tools, and links to other A-76 websites and sources for A-76-related information. Users may post best practices used in public-private competitions, research A-76 through the use of search engines, and submit internet links to add to the available links in SHARE A-76! The web site address is <https://emissary.acq.osd.mil/inst/share.nsf>.

Solicitation Closing Date: The due date for delivery of private sector offers, public reimbursable tenders, and the agency tender, as stated in the solicitation.

Source: One of three specific categories of service providers (i.e., agency, private sector, or public reimbursable) that can perform a commercial activity for an agency.

Source Selection Authority (SSA): A competition official with decision-making authority who is responsible for source selection as required by the FAR and this circular. The SSA and CO may be the same individual.

Source Selection Evaluation Board (SSEB): The team or board appointed by the SSA to assist in a negotiated acquisition.

Standard Competition Form (SCF): The agency form that documents and certifies all costs calculated in the standard competition.

Start Date: The start date for a streamlined or standard competition is the date that the agency makes a formal public announcement of the agency's decision to perform a streamlined or standard competition.

Streamlined Competition Form (SLCF): The agency form that documents and certifies all costs calculated in the streamlined competition.

Y-Code: The "Y-Code" is part of the GSA accounting strip from Pegasys and will be used to separate GSA MEO expenses from non-MEO expenses. This is a necessary element in ACTT for cost tracking of the MEO.

ATTACHMENT C: SUMMARY OF TASKS, ROLES & RESPONSIBILITIES

STAGE # 1: Conduct the Competition	Responsibility
1.1 Define the competition requirements	Contracting Office Program Office
1.2 Establish baseline measures of costs	Program Office
1.3 Set up baseline measures of performance	Program Office
1.4 Ensure ATO available for PCA	Competitive Sourcing Official
1.5 Reserve funding for performance	Program Office
1.6 Establish and maintain the competition file	Contracting Office
1.7 Make certain that PCA data requirements are included in the solicitation	Contracting Office
1.8 Recommend procedures to track performance for the SP	Contracting Office
1.9 Recommend procedures to track costs for the MEO	Program Office
1.10 Recommend procedures to report costs for the private sector SP	Contracting Office

STAGE #2: Implement the Performance Decision	Responsibility
2.1 Develop the Letter of Obligation	Contracting Office
2.1 Identify in writing the Program Office responsible for quality assurance	Contracting Office
2.1 Identify in writing the ATO responsible for the performance of the MEO	Contracting Office
2.1 Determine the contents of the Letter of Obligation	Contracting Office
	Contracting Office
2.2 Execute the Letter of Obligation	ATO
	Contracting Office
2.3 Conduct the Performance Decision Meeting	Program Office
	ATO

STAGE # 3: Monitor and Report on Performance	Responsibility
3.1 Develop the Official Competition File	Contracting Office
3.2 Monitor and Report on Performance	Program Office
3.2 Develop and Comply with the QASP	Program Office
3.3 Manage Changes to the Letter of Obligation	Contracting Office
	Program Office
3.3 Initiate Changes to the Letter of Obligation	ATO

3.4 Monitor and Report on Cost	Program Office
3.5 Implement ACTT	Program Office
3.6 Exercise Option	Contracting Office
3.7 Determine Terminations	Contracting Office
3.8 Schedule Re-competition	Contracting Office
3.9 Congressional Report	Regional Office
3.10 Close-Out Letter of Obligation	Contracting Officer

STAGE 4: Post-Competition Review	Responsibility
Schedule the review by identifying the responsible reviewer and notifying the Contracting Officer of the review time.	Program Office
Conduct the review and submit the report to the Contracting Office.	Review Official
Participate in the review, as required.	Contracting Office Program Office
Coordinate resolution of any review findings with the Program Office and Contracting Office	Review Official
Maintain documentation in the official competition file	Contracting Office

ATTACHMENT D: SUMMARY OF FREQUENTLY ASKED QUESTIONS

STAGE #1

<i>Question</i>	<i>Answer</i>
Why should I care about Post Competition Accountability?	OMB and GSA appropriation legislation mandates reporting to Congress on post-competition accountability such as actual costs of performance.
What do I do when there are no records from the competition stage?	The Program Office and Contracting Office must collect information described in Section 1.0. Even if costs and performance have not been tracked or documented to date it must be started now. This guidebook provides several simple options for cost and performance tracking (e.g. GSA PCA cost tracking model, LOO-Short Form, e-mail based QA reviews).
What if there isn't a LOO for an existing MEO?	Contact the Contracting Office to accomplish this requirement. The CO must establish a LOO with a MEO. This must occur even if the MEO is already into its performance period.
Who is responsible for establishing the baseline for costs?	The Program Office is responsible for establishing these costs.
Does the Agency have to use COMPARE as the costing software?	Yes, COMPARE is the mandatory Circular A-76 costing software.
What should I do if I have no record of the technical or cost performance for a MEO?	The Program Office should document the performance of the MEO from this point forward using the procedures suggested in the Guidebook. The Program Office should also create a memo for the competition file that documents the assessment of the MEO's performance from its beginning to this point in time describing the performance of the MEO as acceptable or unacceptable for the stated reasons.

STAGE #3

<i>Question</i>	<i>Answer</i>
Why is an electronic copy of the COMPARE file	ACTT does not have the capability to create NEW cost estimate files. It depends on the electronic COMPARE file to establish the basis of the estimated cost of operations. Furthermore, using the certified COMPARE file supports better audit integrity because the file is the

<i>Question</i>	<i>Answer</i>
necessary?	actual data from the award decision rather than a reconstructed set of data that may have errors or data entry workarounds which would change the performance decision dollar values.
What is an RCCC or cost center?	RCCC is the Resource Cost Control Center and is the same as the cost center. It is the lowest business unit in the organization to which actual payroll and expenses are attributed. This data element does not exist in the COMPARE file. The user must supply this data element when initializing a cost tracking file in ACTT (it does not exist in COMPARE). In GSA it is either the financial organizational number or the building number.
What is an EEIC?	EEIC is the Element of Expense Industry Code and represents a transaction code found in accounting data. ACTT uses transaction codes to align actual expenses from Pegasys to the OMB Circular A-76 Cost Categories where cost estimate records are found in the COMPARE file (i.e. Lines 1-5). For GSA, the equivalent Pegasys data element is either the OMB Object Class, Object Category, or Cost Element Code.
What is the “Y-Code”?	The “Y-Code” is used in Pegasys to separate GSA-PBS MEO expenses from non-MEO expenses. Each GSA-PBS service provider awarded performance as part of an OMB Circular A-76 competition is given a unique “Y-Code”. This information is entered in the Pegasys data element Project Code.
Within ETAMS, how do I “default” the Y-Project Code to specific MEO related staff?	<p>Sign onto ETAMS, and go into the ETAMS base</p> <p>Identify and select the MEO individual/staff member</p> <p>Enter the Y-Project code to be used for that specific MEO</p> <p>Identify the percentage of time to be defaulted to that specific Y-Project code</p> <p>Apply/Save</p> <p>Default will exist until it is manually changed to reflect otherwise</p>
How can I update past MEO related costs?	In order to update the MEO costs, submit a “cost transfer request”
Who do I send these cost transfer requests to?	<p>Spence, Patricia A. Phone: (817) 978-3076 ACCOUNTANT Fax: (817) 978-4567 pat.spence@gsa.gov</p> <p>FTS & PBS Payment Division(7BCP) 819 TAYLOR STREET Room: 5A30 FORT WORTH, TX 76102-0000</p> <p>OR</p> <p>Hoffner, Sherilyn K. Phone: (817) 978-8791</p>

<i>Question</i>	<i>Answer</i>
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Accountant Fax: (817) 978-7531
sherilyn.hoffner@gsa.gov

FTS & PBS Payment Division(7BCP)
819 TAYLOR STREET
Room: 5A36
FORT WORTH, TX 76102-0000

What I need to know about requesting cost transfer to capture MEO/contract related costs?

Identify as much information as possible, submit via e-mail, and assume nothing. Recommend submitting request(s) in excel spreadsheets, identifying cost transfer accounting line FROM and cost transfer accounting line TO information (including dollar amount)

Submit request(s) as soon as possible

Confirm the cost transfer TO accounting line exists.

If no accounting line exists:

A contract modification will be required, creating a paper trail

Seek approval from the Contracting Officer, usually in the form of providing a Form 49

Contracting officer approval required to move funds from budget to a particular contract order

The approved contract modification will establish an accounting line on the order

This will enable Finance to complete the request for cost transfer

Cost Transfers can normally be processed only back to current year

Work with Finance (Patricia Spence) to see how far back the Y-Project code costs can be captured

What must be done to accurately capture the labor hours pertaining to the MEO?

Use the Y-project in bi-weekly reporting of time and attendance report to reflect the actual labor hours.

Can we automatically default an MEO employee's time to the Y-Project Code?

Yes, prior to this happening you must set up the default in the current time and attendance reporting tool to reflect the actual labor hours.

Can we report the Y-project code to a particular building reflecting a percentage of an employee/supervisors' time?

Yes, prior to this happening you must set up the default in the current time and attendance reporting tool to reflect the actual labor hours and percentage of time accordingly.

<i>Question</i>	<i>Answer</i>
In addition to current reporting of labor hours via the Y-Project code, can we capture prior labor costs related to MEO?	Yes, a cost transfer must occur. Please consult your Financial Management team to do so.

INTRODUCTION

The Pegasys to ACTT Translator (PTAT) is a tool used by the General Service Administration (GSA), Public Buildings Service (PBS) to support its OMB Circular A-76 Post-Competition Accountability (PCA) performance cost tracking efforts using the A-76 Cost Tracking Tool (ACTT).

PTAT translates financial accounting information from GSA's financial management system, Pegasys, into a format ACTT can import. The PTAT input data is a MS Excel file exported from FMIS VAT. The output data is an MS Access database file that ACTT can import. Additionally, payroll data from the Business Objects Intelligence Reports may be imported using an MS Excel format. The PTAT uses this data to produce a report formatted to facilitate payroll data entry into ACTT.

PTAT is a bridge utility allowing the transfer of data from Pegasys to ACTT without having to reengineer or reprogram either application.

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SOFTWARE DESCRIPTION

PTAT supports ACTT operations for GSA-PBS PCA performance cost monitoring. It produces two primary outputs for this purpose: (1) an ACTT compatible MS Access database file containing non-labor expenses and (2) a printed “ACTT Payroll” report to facilitate manual data entry of labor costs into ACTT.

As a secondary function, an additional report, the “Summary Report”, is included to support the GSA PCA Spreadsheet alternative tool for performance cost monitoring.

Other reports in PTAT are intended to allow the user to view data in various formats before beginning ACTT data entry. This allows the user to detect data content and formatting anomalies in the source data before inputting it into ACTT.

TRACKING MEO EXPENSES IN PEGASYS

PTAT is designed to prepare GSA-PBS Pegasys data for ACTT. PBS uses the Pegasys *Project Code* field to distinguish Most Efficient Organization (MEO) expense data (both labor and non-labor) from continuing government organization (CGO) expense data. The Office of Program Initiative (OPI) issues a unique “Y-Code” to each competition after the performance decision and prior to implementation. GSA personnel assign the “Y-Code” to all MEO expense transactions in Pegasys. “Y-Codes” are also assigned to private sector service providers by PBS and may be extracted from Pegasys the same as the MEO “Y-Codes”. However, the transaction codes will most probably be restricted to contract only OMB Object Class, Object Category, or Cost Element Codes.

NOTE: Without the *Project Code* “Y-Code”, PTAT will not operate correctly.

When extracting non-labor costs from Pegasys using FMIS VAT, users must identify a specific “Y-Code.” Ideally, users will also specify a specific month for reporting expenses, but PTAT will process multiple months of data in the output FMIS VAT MS Excel data file.

COST CENTERS AND TRANSACTION CODES

To align Pegasys expense data for ACTT, two essential data elements have to be designated for performance cost tracking: the cost center and the transaction code.

THE COST CENTER

Expenses are assigned to the resource cost control center code (RCCC) which must be unique among all of the ACTT office assignments. Only two data elements within the Pegasys financial data stream fulfill the cost center requirement for ACTT: the financial organization code and the building number. Only one type of cost center code may be used – either the organization code or the building number. Users should consult the GSA Post-Competition Accountability Guidebook for guidance on which data element to use.

TRANSACTION CODES

The transactions code (referred to as the EEIC [Element of Expense Industry Code] in ACTT) describes what the funds were expended on for each transaction. Three data elements within the Pegasys financial data stream fulfill the transaction code requirement for ACTT: the OMB Object Class, The Object Category, and the Cost Element Code. Users can choose which

transaction code to use depending on how detailed they want the data analysis capability for performance cost tracking. Only one type of transaction code may be used – either the OMB Object Class, the Object Category, and the Cost Element Code. Transaction codes are not unique among ACTT cost centers or offices. Users should consult the GSA Post-Competition Accountability Guidebook for guidance on which data element to use.

NON-LABOR EXPENSE DATA

ACTT expects non-labor expense data to be cumulative year-to-date for the fiscal year. Please refer to the ACTT User’s manual for more information.

LABOR EXPENSE DATA

ACTT expects labor cost to be entered for each pay period, as a sub-total for each type of labor category within the MEO (e.g. GS, FWS). Payroll data **should not be entered** in ACTT as cumulative year-to-date for the fiscal year. The PTAT “ACTT Payroll” report is formatted to support the data format for payroll data ACTT expects.

OPERATIONAL & PROCEDURAL OVERVIEW

Steps to Operate PTAT:

Export FMIS report to MS Excel format (See RETRIEVING Non-LABOR EXPENSES below)

CAUTION: Once you export the FMIS data to MS Excel, **do not open the file in MS Excel**. Opening the MS Excel file may corrupt the data format and PTAT will not be able to import it. **If you need to review the data, copy the file with a different name before opening it for review.**

Load MS Excel file with non-labor expense data into PTAT

Select applicable Month if multiple months exist in Excel file

Set data element options (as needed)

Select RCCC to pull from MS Excel Data

Select EEIC to use for transactions to pull from MS Excel Data

Update – Transfers data from MS Excel to ACTT format

Export for CRIS format

Apply file naming conventions. Filename must begin with “*CRIS_*” and the PTAT will add this to the filename you provide.

PTAT creates MS Access file for ACTT import

Import Business Objects Payroll Report

CAUTION: Once you export the BOI Report data to MS Excel, do not open the file in MS Excel. Opening the MS Excel file may corrupt the data format and PTAT will not be able to import it. **If you need to review the data, copy the file with a different name before opening it for review.**

PTAT uses settings (e.g. Cost Center, Month, Y-Code) from FMIS data to select the correct payroll data

Print “ACTT Payroll” report for ACTT payroll data entry.

Exit the Pegasys to ACTT Translator

Once the output file and report have been produced from PTAT, the next step is to accomplish ACTT data entry.

Import converted Pegasys data into ACTT.

Start ACTT.

Open the ACTT file for the service provider you are tracking performance costs for (typically an MEO).

Select the ACTT menu File > Transfer Data > Import CRIS

Navigate to the file you created using the PTAT.

The data file you are seeking should begin with “CRIS_”. If it does not, ACTT will not recognize the file (i.e. “see” the file).

Select the correct month.

Use the printed “ACTT Payroll” report from PTAT for manual payroll data entry.

Using PTAT to format data for use with the PCA Spreadsheet follows the same basic procedure.

Steps to Operate PTAT for the PCA Spreadsheet tool:

Export FMIS Report to MS Excel format

Load MS Excel file with non-labor expense data into PTAT

Select applicable month if multiple months exist in Excel file

Set data element options (as needed)

Select RCCC to pull from MS Excel Data

Select EEIC to use for transactions to pull from MS Excel Data

Update – Transfers data from Excel to ACTT format

Import BOI Payroll Report – Uses settings (e.g. Cost Center, Month, Y-Code) from FMIS data to select correct data

Print “Summary Report” for PCA Spreadsheet data entry

FUNCTIONAL DESCRIPTION

The PTAT has a simple interface that constrains the user to accomplishing certain activities based on the overall operational configuration. As the user steps through the procedures outlined

above, various functions are enabled or disabled. This controls the flow of data imported to the final output as either an exported database file for ACTT or a printed report.

The data processing interface is divided into four main sections that are enabled from left to right as you progress.

Pegasys Data – Pegasys non-labor expense data must be loaded first. All other functions depend on Pegasys non-labor expense data being loaded first and no functions are enabled until the data is loaded. (See Figures 1.1 and 1.2) Once Pegasys data is loaded, you will be able to view or print the Pegasys data. The **View** and **Print** buttons in the Pegasys Data section will be enabled once Pegasys data is loaded. The *Project Code* for the data is displayed, as are the dates the data starts (**From**) and ends (**To**). You will also be able to proceed to preparing the data for export to ACTT's data format. (See Figure 1.3)

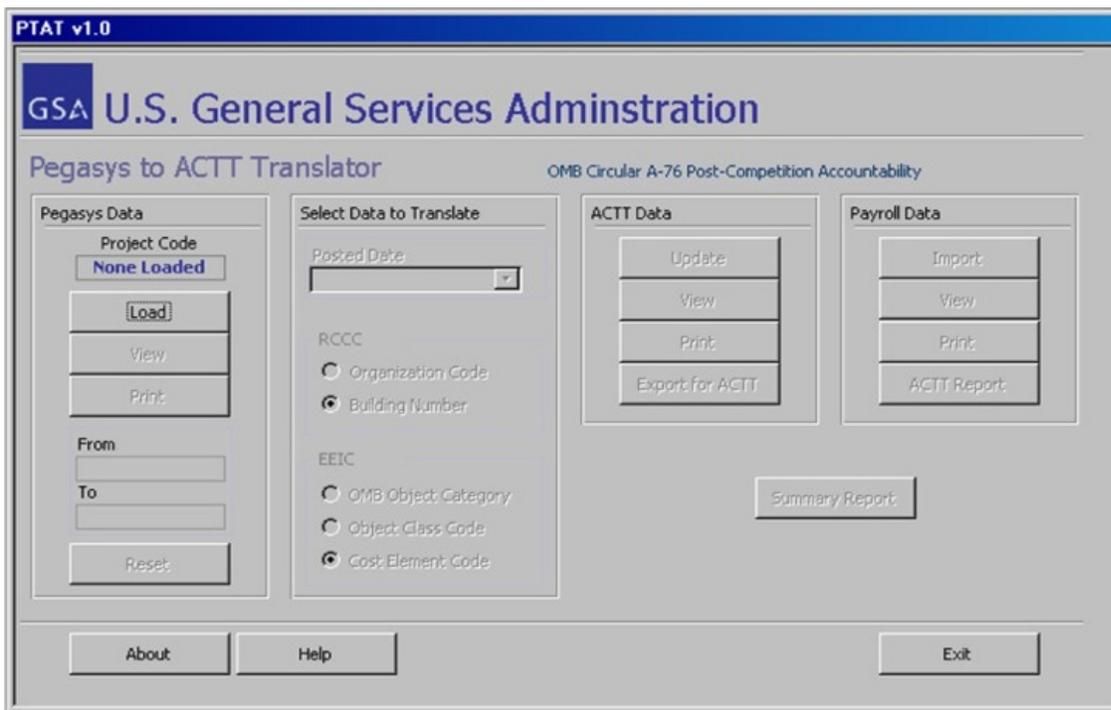


Figure 1.1 – Initial state of PTAT without data loaded.

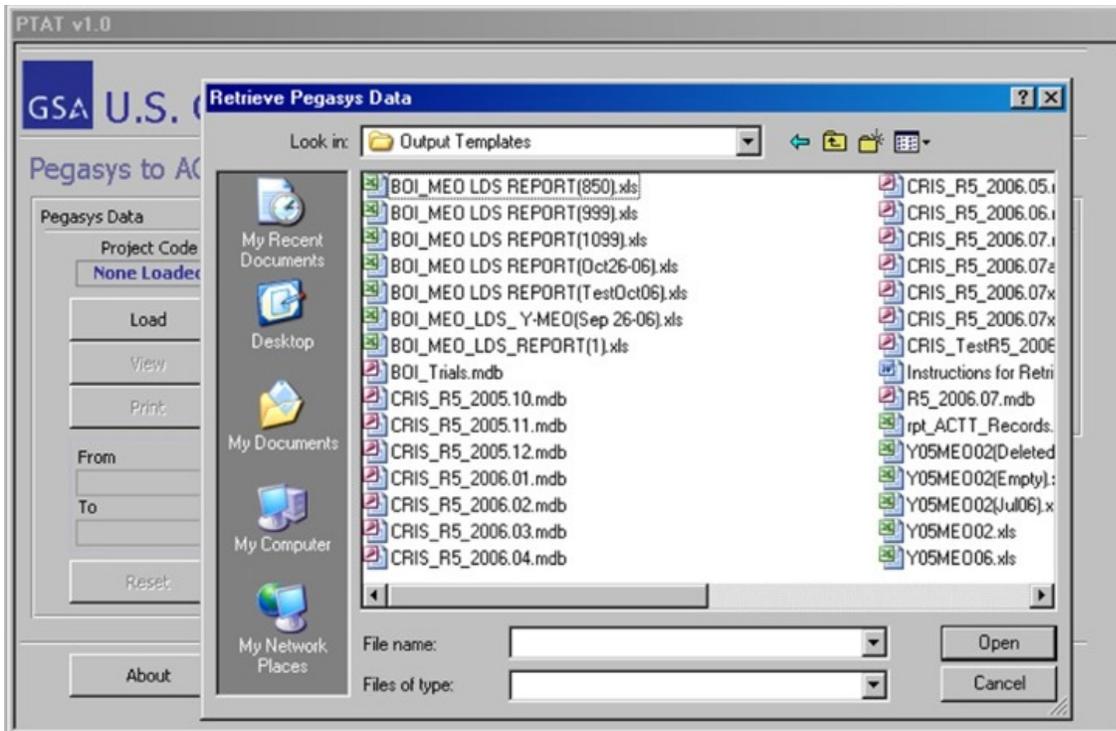


Figure 1.2 – Select MS Excel file that contains Pegasys non-labor expense data.

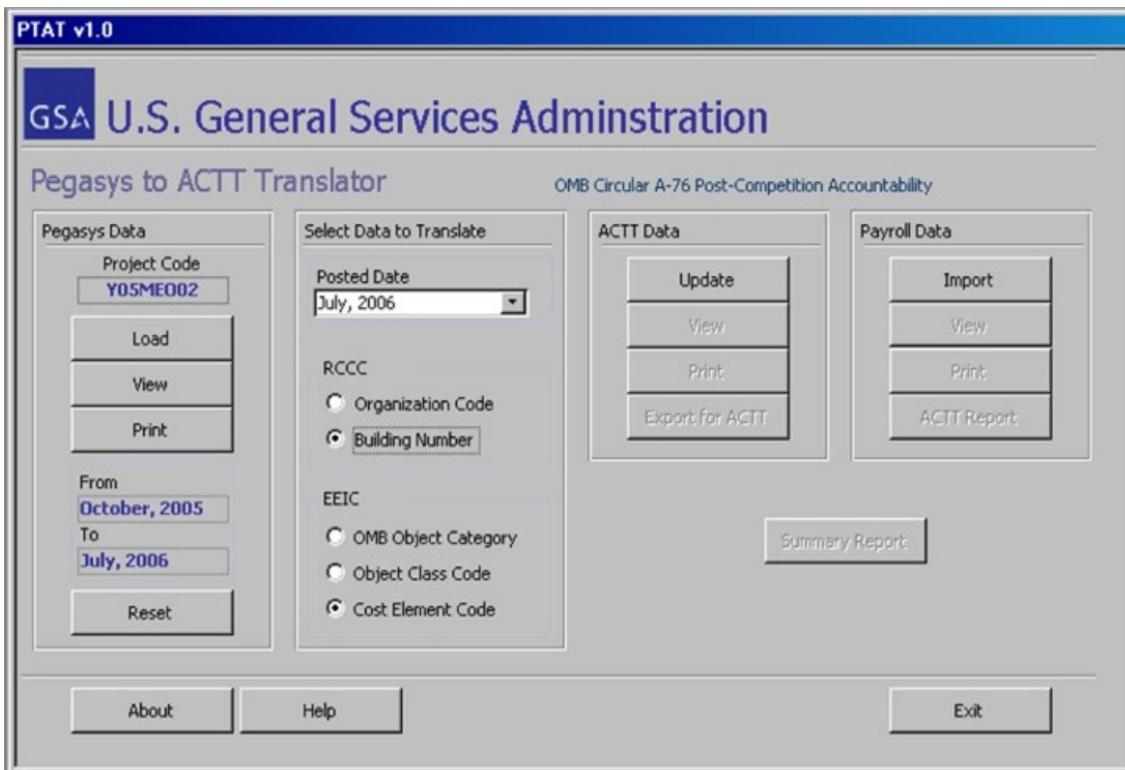


Figure 1.3 – State of PTAT after loading Pegasys non-labor expense data.

Select Data to Translate – To export the expense data, first select the appropriate date, RCCC, and EEIC. You may not need to make any selections. PTAT remembers the last RCCC and EEIC settings used. It also defaults to the most current month of data it finds in the loaded Pegasys expense data. If the translation criteria are correct, you may proceed to preparing the data for export to ACTT by clicking the **Update** button in the ACTT Data section.

ACTT Data – The translation criteria determines which data elements are extracted from the Pegasys data and formatted for import into ACTT.

To format and prepare the data, click the **Update** under the ACTT Data section. Once you click **Update**, PTAT prepares the data for ACTT. It enables the **View**, **Print**, and **Export for ACTT** buttons. (See Figure 2.1)

Export this information by clicking the **Export for ACTT**.

Name the file of the exported data. (See Figure 2.2)

Create the file by clicking the **Save** button. PTAT will create the MS Access data file containing the data you will import into ACTT. PTAT will prefix the filename you assigned with “*CRIS_*” so that ACTT will recognize the file when you navigate to the folder where you saved it.

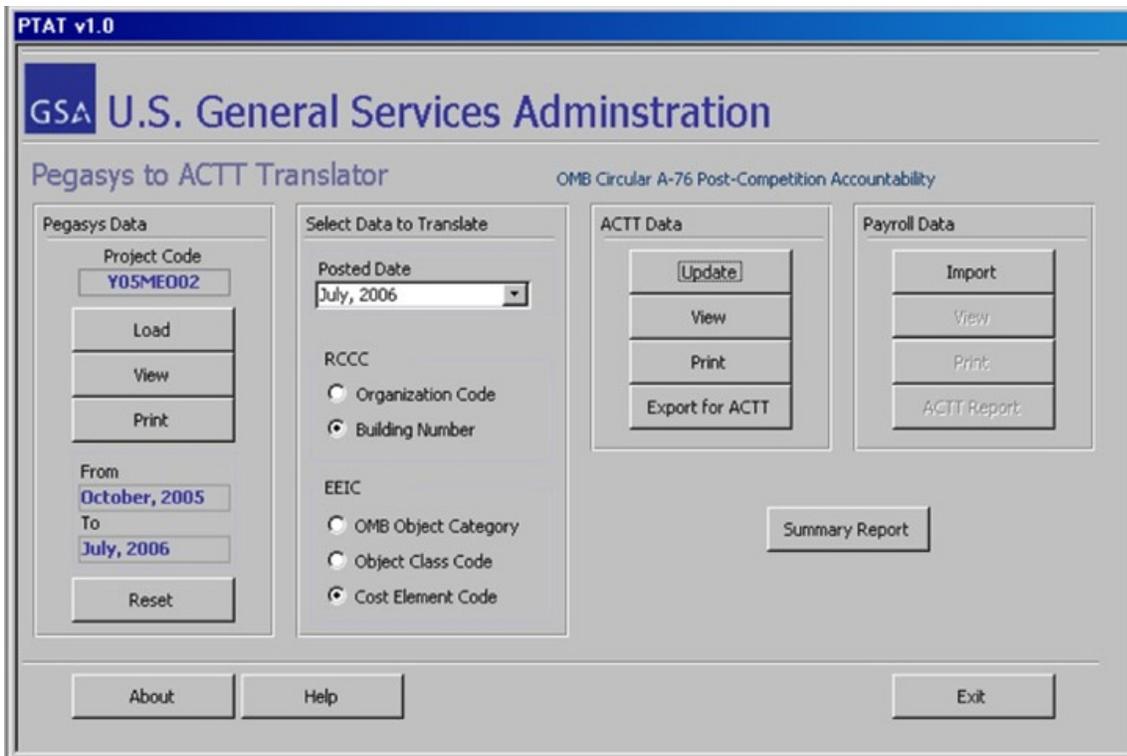


Figure 2.1. – State of PTAT after updating ACTT non-labor expense data.

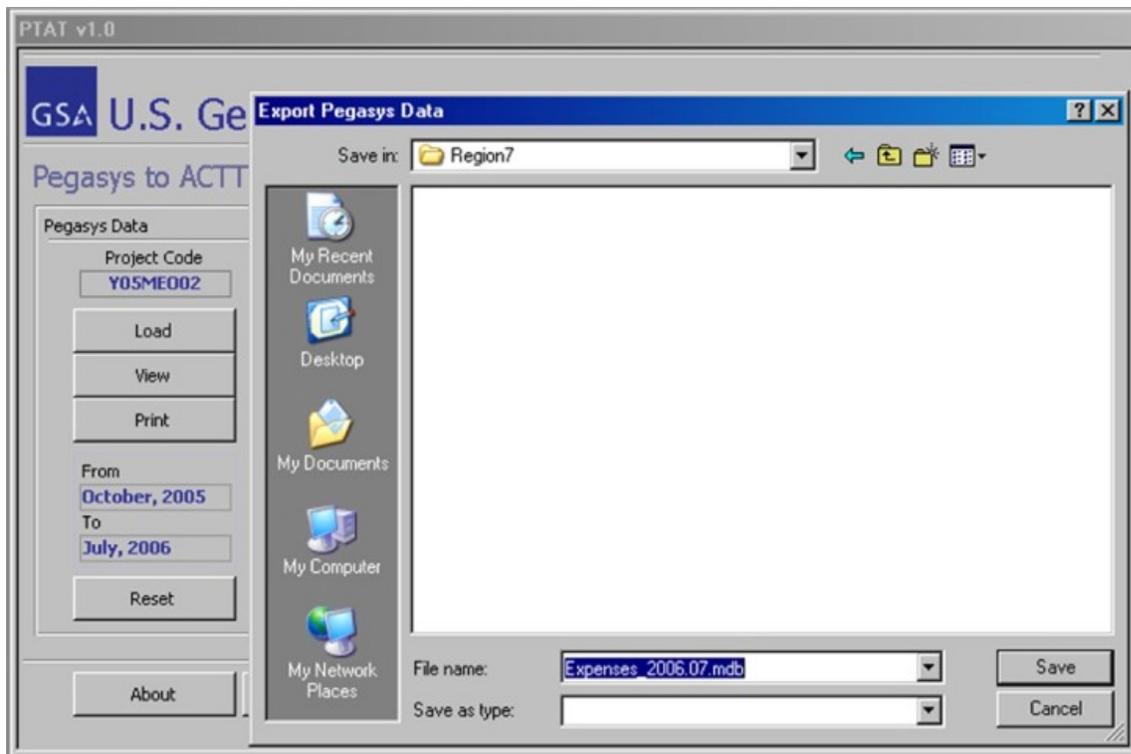


Figure 2.2. – Name file of ACTT non-labor expense data export.

Payroll Data – You cannot import Payroll data if you have not imported Pegasys Expense data. The PTAT relies on the Project Code and translation criteria settings for non-labor expenses to select the correct data elements for the payroll. Once you import the payroll data, the View and Print buttons for Payroll Data are enabled. (See Figure 3.1)

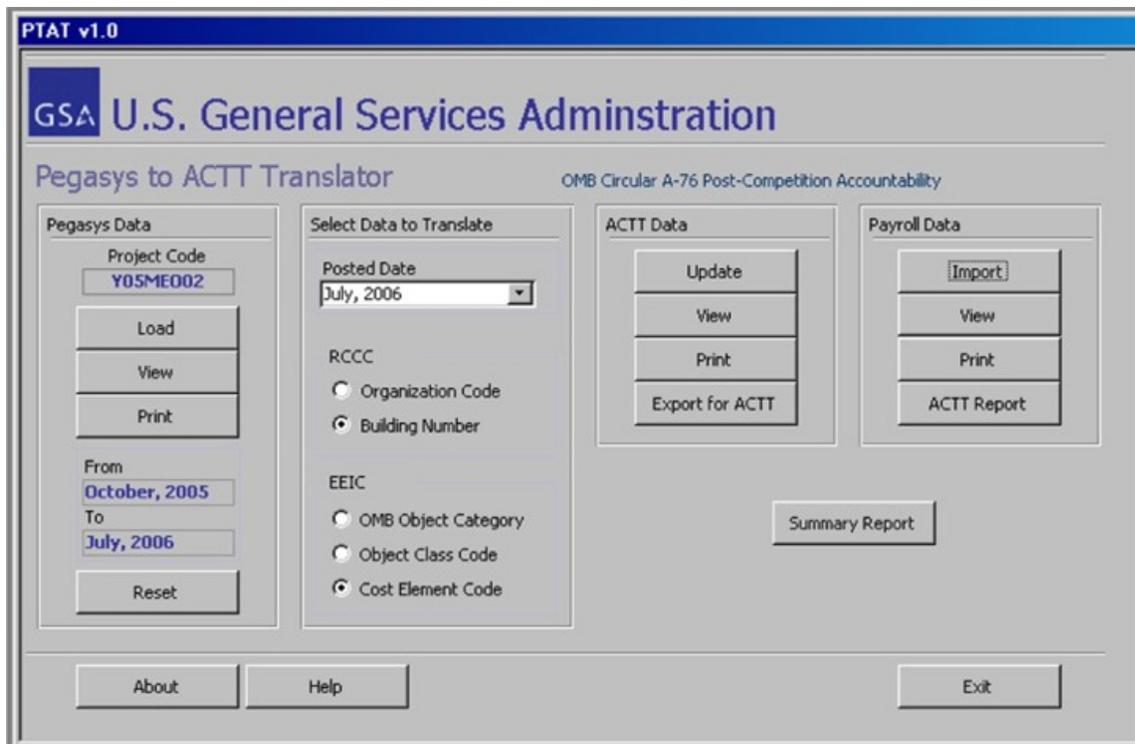


Figure 3.1. – State of PTAT after all data loaded. imported. and updated.

Other Functionality

Summary Report – This report is enabled once you have loaded Pegasys data and updated it for ACTT export. If you have not imported Payroll data, the **Summary Report** will not include it. If you have imported Payroll data, the **Summary Report** will include it.

About – This describes PTAT.

Help – This button opens the PTAT User’s Guide in Adobe Acrobat. The file “*PTAT User’s Guide.PDF*” is installed to the program directory automatically when you install PTAT. If you move this file from the program directory, PTAT will not be able to open it for you. You must also have Adobe Acrobat v4.0 or higher installed.

Reset – This button clears ALL data from PTAT so that you can produce another Translator output for cost tracking a different organization or month of data.

View Pegasys Data – This simply displays all of the data currently loaded onto the PTAT. The translation criteria are not applied to this display of data. (See Figure 9)

The screenshot shows a window titled 'PTAT v1.0' with a sub-header 'Pegasys Expense Data'. Below the header is a table with the following data:

proj_no	budget_actvty_cd	org_cd	building_no	func_cd	obj_class_cd	obj_cat	cost_elem_cd	amt	post_date
Y05MEO02	PG61	P0525172	5020814	PGA46	25	25.2	522	(\$9.74)	10/28/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	25	25.2	522	\$9.74	10/17/2005
Y05MEO02	PG61	P0525172	5020814	PGA44	26	26	621	\$649.20	10/17/2005
Y05MEO02	PG61	P0525172	5020814	PGA44	26	26	621	(\$649.20)	10/18/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	25	25.2	522	\$4.25	10/17/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	25	25.2	522	(\$4.25)	10/18/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	26	26	621	\$283.50	10/17/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	26	26	621	(\$283.50)	10/18/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	26	26	621	\$2,390.06	10/17/2005
Y05MEO02	PG61	P0525172	5020814	PGA46	26	26	621	(\$2,390.06)	10/18/2005

Record: 1 of 3153

Figure 9 – View Pegasys Expense Data

View ACTT Data – This displays all of the data you are about to export to ACTT and the data

The screenshot shows a window titled 'PTAT v1.0' with a sub-header 'ACTT Records'. Below the header is a table with the following data:

RCCC	EEIC (All 5)	GrObi Dir
5020814	621	\$1,068.00
5020814	621	\$354.77
5020814	621	\$278.00
5020814	621	\$595.56
5020814	621	\$305.90
5020814	621	\$38.51
5020814	621	\$98.48
5020814	621	\$166.67
5020814	621	\$1,068.00
5020814	621	\$354.77
5020814	621	\$278.00

Record: 1

Figure 10 – View ACTT Records

that is the basis for the Summary Report. (See Figure 10)

View Payroll Data - This displays all of the labor (i.e. payroll) data currently imported into PTAT for the selected “Y-Code”. The translation criteria are not applied to this display of data. On this interface, you will find two specific reports that apply the translation criteria. (See Figure 11)

Print Buildings – Print preview of payroll data organized by Building Numbers. The selected month in the translation criteria is applied to this report.

Print Organizations – Print preview of payroll data organized by Organization Code. The selected month in the translation criteria is applied to this report.

Year	Month	Pay Period	Pay Period Date	Posted Date	Cost Element	Craftcode	Function Code	Organization	Building N
2005	10	22	10/29/2005	October, 2005	001		PG901	P0525172	05020814
2005	11	23	11/12/2005	November, 2005	001		PG901	P0525172	05020814
2005	11	24	11/26/2005	November, 2005	001		PG901	P0525172	05020814
2005	12	25	12/10/2005	December, 2005	001		PG901	P0525172	05020814
2006	1	1	1/7/2006	January, 2006	001		PG901	P0525172	05020814
2006	3	5	3/4/2006	March, 2006	001		PGA11	P0525172	05020814
2006	3	6	3/18/2006	March, 2006	001		PGA11	P0525172	05020814
2006	4	7	4/1/2006	April, 2006	001		PGA11	P0525172	05020814

Record: 1 of 598

Print All Print Buildings Print Organization Done

Figure 11 – View Payroll Data

Print or Print All – This print preview appears for Pegasys Data, ACTT Data, Payroll Data and on other interfaces. Wherever you see these buttons, the print preview displays all of the data currently loaded into the PTAT for that section of data. The translation criteria are not applied to this display of data.

Exit – This exits the PTAT. All data loaded and imported is deleted from PTAT. The Translator will save your translation criteria settings so that when you launch the program the next time, you will not have to reset them.

CHANGING TRANSLATION CRITERIA

Anytime you change the translation criteria while data is loaded, and you have updated ACTT data, PTAT will delete the updated ACTT Data. PTAT will disable the ACTT Data View, Print and the Summary Report. You will have to click the Update button again to apply the new translation criteria. You may also need to export the ACTT data again if you want to apply the translation criteria to data to be used in ACTT. Likewise, changing the translation criteria will also affect the ACTT Payroll Report and the Summary Report. You may need to print these reports again if you want to apply the translation criteria to the data used for ACTT or the PCA Spreadsheet.

RETRIEVING NON-LABOR EXPENSE REPORTS

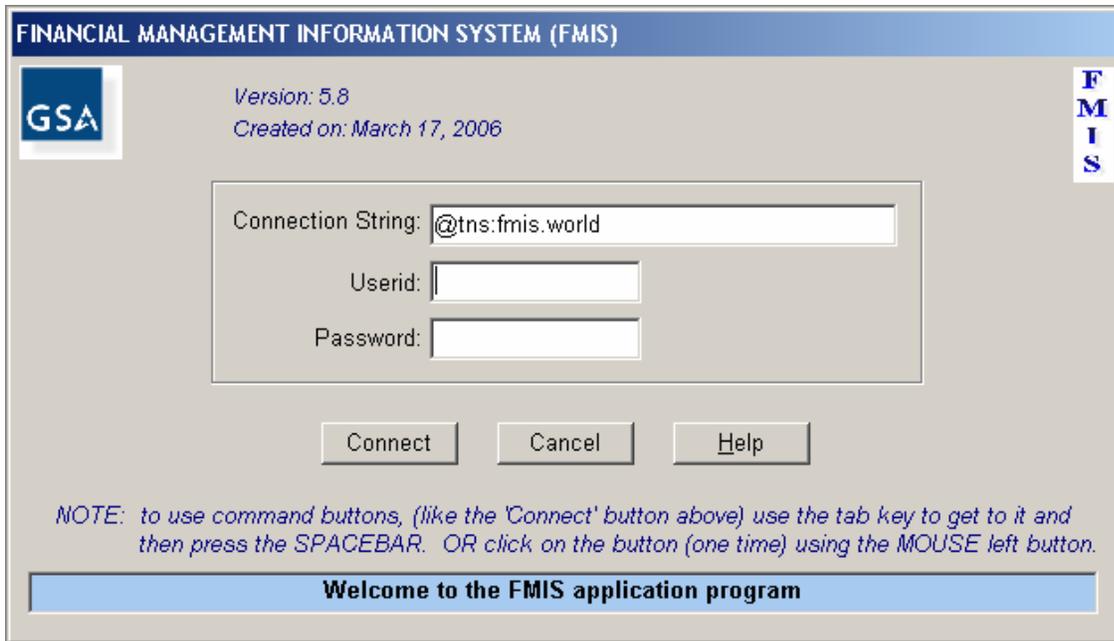
1. Access the FMIS website from <http://cfo.fmis.gsa.gov>
2. Use FMIS Id to log into the system

NOTE: If you do not have a FMIS Id, complete this form:

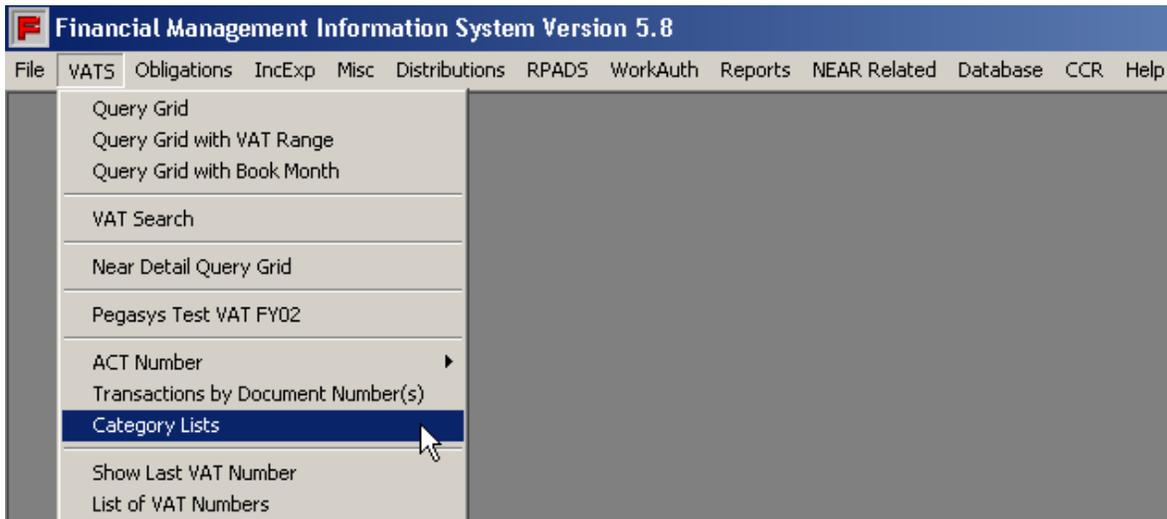
<http://cfo.fmis.gsa.gov/dload/userid.pdf>



3. Again use FMIS Id to log in to the application (your password here will be your user Id again)



4. Select VATS from the menu bar



5. Select Category Lists from the drop down

6. Clear the Book Month field.

7. Enter the "Y-Code" into the Project Num field

8. Enter 1 to 365 for VAT(s)

Criteria for VAT Category Lists

INFORMATION: the last VAT number is:

Book Month: ACTG Period:
 VAT(s): through

Fund: ALC: %
 BBFY: % Project Num:
 Budget Activity: % RWA (CCA): %
 Organization: % BLDG (CCB): %
 Function: % Act Number: %
 Object Class: % Title: %
 Cost Elem: % * GL DR/CR: %
 Peg Doc Num: %
 Rev SRCE:

*NOTE: * field(s) is not applicable to the CASH button. Please use filter!*

FY
 2006 2005 2004 2003 2002

Enter the criteria desired, then click on the type of data below (or click on 'cancel')

Income
 Expense
 Obligations
 Delivered Ord
 PY Recoveries
 Cash
 Commitment

Reset Cancel

9. Click the Expenses button to display results

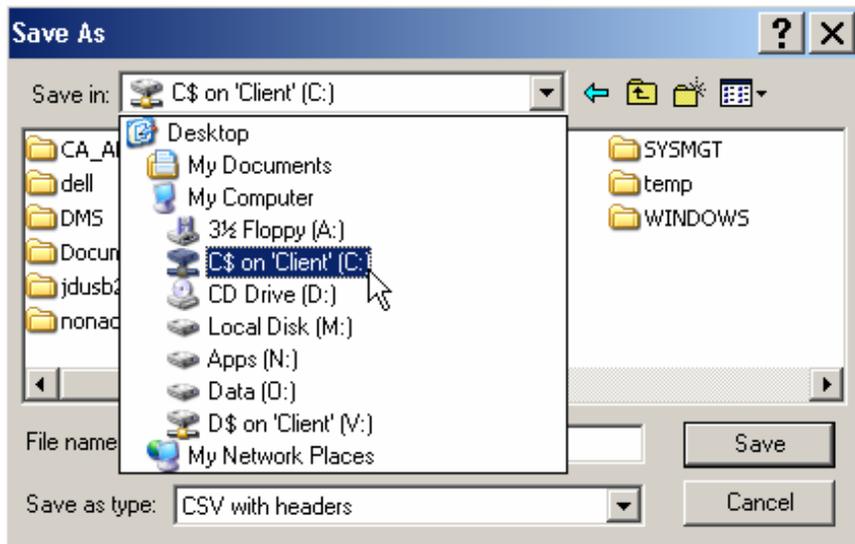
VAT Category

Close Filter Sort New Query Zoom% 100 Top Bottom Row(s) 3

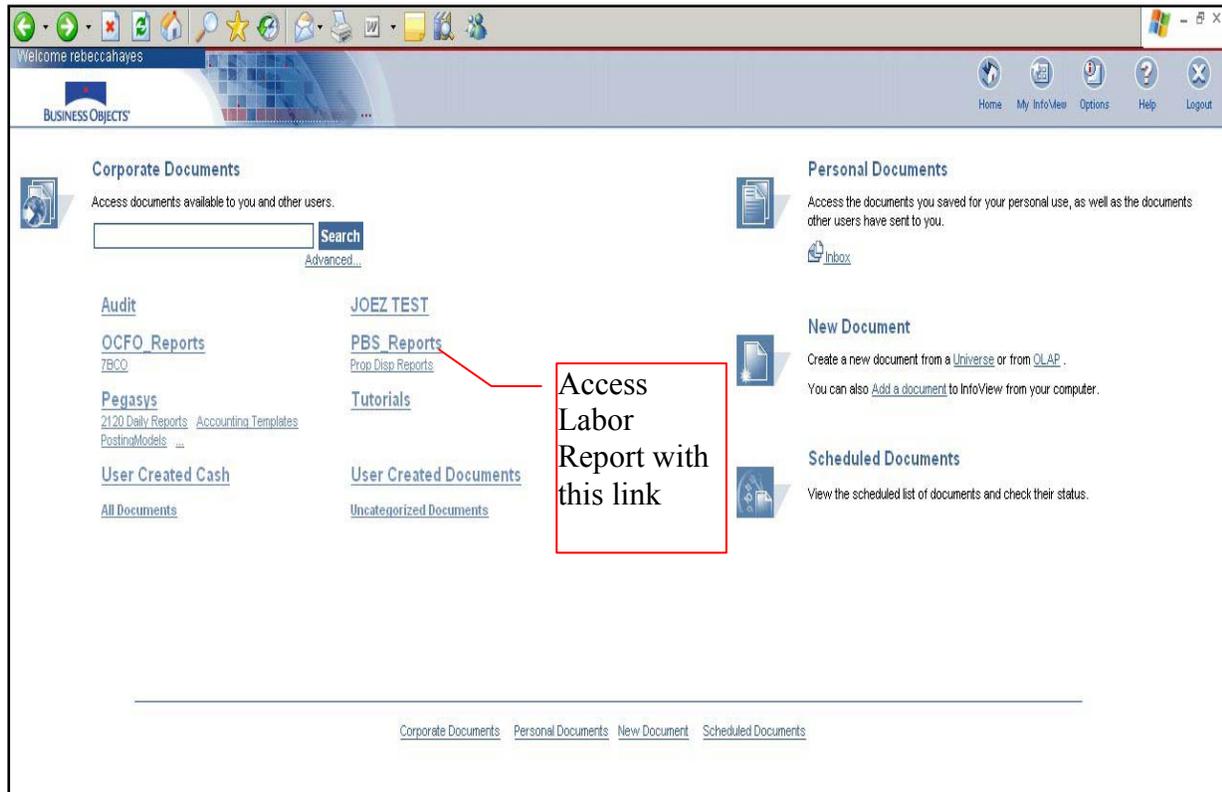
Obligations Start VAT: 250 to End VAT: 254 Fiscal Year: 2006 Report Date: 07/26/2006 Page 1 of 1

GL	Contra	Amount	BBFY	Fund	BA	Org Cd	Func	OC	CE	PegDocNum	Amd	ILn	Aln	DAc	TT	Cat	DTyp	Event	
PstDat	VAT	Vendor No	AddrCd	SchNum	RWA No	ABC LDS	Building	ActNo	BM	FI	RefDocNum	RIL	RAL	AP	Cctr	Lt	Misc	RSrc	TrsDat
Subsys	Reg	Process	Acty	DsbGOf	ProjNo	Alias	Lease	VehTag	Liq	SysLoc	RtbyDocNum	RbIL	RbAL					RTyp	DocDat
Vendor Name	Title			TSYM	WI	Invoice	ObjCat	InReg	Labor Hour	Contract Number	ReflvncDocNum	IPAC	Bill No	NoCheck	No				GLPsDat
Description					User Id		ReOrg	Doc				Dpos Num			ABC	TrdTyp			AgcyLoc
																			YBA
4801	4610	\$280.00	2006	192X	PG61	P0525172	PGA41	26	621	CL0856068		1	O	01	PO	CL	SP02		
06-30-06	181	609199112	00001			05020814		06	2										
	05			Y05MEO06						P									06-30-06
KENDALL ELECTRIC INC 47X4542.1 LARRY SOMERS 26.0 07 06-30-06																			
T8 LIGHT BULBS X 2006																			
4902	4610	\$280.00	2006	192X	PG61	P0525172	PGA41	26	621	CP20060630000031		13	O	97	IF	CP	SPN3		
07-01-06	181	609199112	00001			05020814	LARRYSON	06	2	CL0856068		1	09	NR					06-30-06
	05		KC6	Y05MEO06						P									06-30-06
KENDALL ELECTRIC INC 47X4542.1 26.0 07 07-01-06																			
CREATED BY PAYMENT GENERATION RUN BATCH CREDIT CAR 47000016																			
CL CL0856068-1 X 2006																			
4801	4610	\$280.00	2006	192X	PG61	P0525172	PGA41	26	621	CL0856068		1	R	01	PO	CL	SP02		
07-01-06	181	609199112	00001			05020814		06	2										06-30-06
	05			Y05MEO06						P	CP20060630000031	13							07-01-06
KENDALL ELECTRIC INC 47X4542.1 LARRY SOMERS 26.0 07 07-01-06																			
T8 LIGHT BULBS X 2006																			
Total:		\$280.00																	

10. Save file to the “C\$ on ‘Client’(C:)” disk drive as either a CSV file or Excel spreadsheet



RETRIEVING LABOR EXPENSE REPORTS



1. Access Business Objects
2. Select PBS Reports.
3. Under this link, use the Labor Distribution Summary (LDS) Report. This produces an MS Excel spreadsheet to import into the Pegasys to ACTT Translator.

CAUTION: Once you export the BOI Report data to MS Excel, do not open the file in MS Excel. Opening the MS Excel file may corrupt the data format and PTAT will not be able to import it. **If you need to review the data, copy the file with a different name before opening it for review.**

SOFTWARE TECHNICAL DESCRIPTION

INSTALLATION PREREQUISITES

The Pegasys to ACTT Translator is a self-contained application based on MS Access 2003. After installation, it will include a runtime version of MS Access. MS Access does not need to be installed on your computer for the Pegasys to ACTT Translator operate.

Installation will require you to have Administrative privileges to your computer to install. If you do not have Administrative privileges, please contact your local Information Technology Helpdesk.

General Resource Requirements – The following are approximate hardware and software requirements for PTAT operating and installation:

Windows 2000 or Windows XP

Adobe Acrobat v4.0 or greater

The software installation requires approximately 50 MB of free disk space.

Operation requires approximately 256 MB of RAM memory. Recommend 512 MB. Performance degrades significantly and unpredictably with less than the required memory.

Operation requires at least a 166MHz processor. Highly recommend 1GHz processors.

Display resolution minimum is 800x600. Highly recommend using 1024x768 for ACTT operation.

Administrative privileges to install software on your computer.

Installation – The self-extracting file will extract four files to your computer in a folder called “C:\PTAT Installation”.

Installation File Descriptions

PTATv1_Installation.exe – Install PTAT application and required supporting components for the software.

PTAT User’s Guide – Adobe Acrobat PDF file for the PTAT User’s Guide.

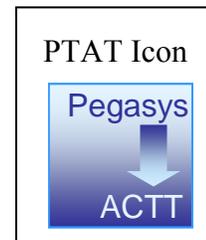
Install the PTAT Application – User’s are not required to pre-configure their computers for PTAT installation. The PTAT Installation will provide everything needed for PTAT operation.

Copy the installation file to your local computer.

Double-click the “PTATv1_Installation.exe”.

Accept the default installation folder “C:\Program Files\BAE SYSTEMS\PTAT”.

The software will install, place a program group on your MS Windows Start menu, and place an icon on your desktop.



RELEVANT DATA ELEMENTS FROM PEGASYS DATA STREAM

Non-Labor Expenses

The spreadsheet produced from the FMIS VAT export contains 99 columns. PTAT only uses 8 of these columns.

Spreadsheet Column	Name
C	amt

Spreadsheet Column	Name
G	org_cd
I	obj_class_cd
J	cost_elem_cd
M	proj_no
AD	post_date
BA	building_no
CS	obj_cat

LABOR EXPENSES

The spreadsheet produced from the Business Objects report export contains four tabs. PTAT uses the “ALL DATA” tab which has 18 columns. PTAT only uses 12 of these columns.

Spreadsheet Column	Name
B	Cost Element
C	Craft Code
D	Function Code
E	Organization
F	Building Number
G	Project Number
I	PP_Stop_Date
J	PP_Number_FY
P	Regular Cost
Q	Overtime Cost
R	Multiplier Cost
S	Full Cost

The Business Objects report automatically retrieves all payroll data for every transaction that has a “Y-Code” in the Pegasys Project Code data element. Because of this, non-labor expense data must be loaded first so that PTAT knows which “Y-Code” to use to extract the correct payroll data.

ACTT CRIS Data Format

The A-76 Cost Tracking Tool CRIS format is a MS Access formatted database. The output table from PTAT has five data elements.

Database Field	Name	Pegasys Content	Data Type
RCCC	Resource Cost Control Center	Organization Code or Building Number	Text
EEIC (All 5)	Element of Expense Industry Code	OMB Object Class or Object Category or Cost Element Code	Text
Ann Dir	Annual Direct	Not Used	Currency
GrObl Dir	Gross Obligated Direct	Expense dollar value	Currency
Row Count	Row Counter	Not Used	Long Integer

APPENDIX A – Troubleshooting PTAT Operation

Symptom	Probable Cause	Solution
Get error message trying to import Non-Labor Expense Data	Spreadsheet has probably been opened and saved from within MS Excel.	Retrieve data from FMIS and Load directly into PTAT without opening in MS Excel.
Get error message trying to import Payroll Data	Spreadsheet has probably been opened and saved from within MS Excel.	Retrieve data from FMIS and Import directly into PTAT without opening in MS Excel.
Get Error Message that cannot open PTAT User's Guide	The file " <i>PTAT Users Guide.PDF</i> " is not in the program directory. or Lost the file on your computer somewhere.	Place a copy of the " <i>PTAT Users Guide.PDF</i> " in the program directory (default installation folder is " <i>C:\Program Files\BAE SYSTEMS\PTAT</i> ") Use MS Windows Explorer to search for the file " <i>PTAT Users Guide.PDF</i> " Copy it back to the program folder.
Do not have the file "PTAT Users Guide.PDF"	Accidentally deleted or moved to a folder other than the program folder.	Uninstall PTAT and reinstall. The User's Manual is delivered as part of the installation.
Cannot locate file exported from PTAT for import into ACTT.	Filename is incorrect. Filename must begin with " <i>CRIS_</i> " or Not located in the folder you thought you saved it too	Use MS Windows Explorer to search for file names beginning with " <i>CRIS_</i> " Locate file and rename with prefix " <i>CRIS_</i> " Export data from PTAT again and annotate on paper the filename and folder where you saved the exported data.
When click Help get error message other than cannot find the file " <i>PTAT Users</i>	Adobe Acrobat may not be installed. The Help launches the PTAT User's Guide as a	Install Adobe Acrobat v4.0 or higher.

Symptom	Probable Cause	Solution
<i>Guide.PDF</i>	Adobe Acrobat file.	
When click Help, nothing happens.	Adobe Acrobat not launched by PTAT.	Launch Adobe Acrobat, navigate to PTAT installation folder and open " <i>PTAT Users Guide.PDF</i> "

APPENDIX B – OMB Circular A-76 Cost Category to Pegasys Transaction Code Matrix

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
1	Line 1: Personnel Costs					
1.1	Direct Labor	11	Personnel Services			
1.2	Full-Time			001	Base Pay - GS Full Time Permanent	
				002	Base Pay - WS - Full Time Permanent	
1.3	Part-Time			005	Base Pay - GS & WS - Part Time	
1.4	Intermittent			006	Base Pay - GS & WS - Intermittent	
1.5	Temporary			003	Base Pay - GS - Full Time Temporary	
				004	Base Pay - WS - Full Time Temporary	
1.6	Seasonal			007	CO-OP's, WTO's FJF's Summer Aides, & Student Aids	
1.7	Other Pay	11	Personnel Services	008	Base Pay - Consultants & Appointees	
				009	Reemployed Annuitants	
				01X	Other Personnel Compensation (Summary)	
				010	Base Pay (Fund 192 only)	
				011	Overtime Premium	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				012	Night Differential (GS)	
				013	Terminal Leave	
				014	Payment for Personnel on Reimbursable Detail	
				015	Post Differential	
				016	Holiday Premium	
				017	Sunday Premium	
				019	Incentive Awards	
				057	Staffing Differential	
				058	Supervisory Differential (GS)	
				059	Administratively Uncontrollable Overtime Premium	
				060	Standby Duty Pay	
				061	Hazard Duty Pay (GS)	
				062	Shift Differential (WS)	
				063	Environment Differential (WS)	
				064	Locality Pay	
				065	Geographic Pay	
				066	Government Paid Black Pay	
				199	Without Compensation	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				919	Monetized Leave	
		12	Personnel Benefits	02X	Personnel Benefits (Summary)	
				020	Civil Service Retirement Fund	
				021	Health Benefits Insurance	
				022	Group Life Insurance - Basic	
				023	OASDI - Non-FERS	
				024	Accident Compensation	
				025	Medicare - Non-FERS	
				026	Quarters Allowance	
				027	Uniform Allowance	
				028	Moving Allowance	
				029	Cost of Living Allowances (COLA)	
				04X	Federal Employees Retirement System (FERS Summary)	
				041	FERS - OASDI	
				042	FERS Basic Benefit	
				043	FERS - Thrift Savings Plan - Government Automatic Contribution	
				044	FERS - Thrift Savings Plan - Government Matching Contribution	
				045	Thrift Savings Plan - Fiduciary Insurance	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				046	FERS - Medicare	
				048	TSP Lost Earnings	
				049	Interest for Back Pay of GSA Employees	
				050	Public Transportation Subsidy	
				051	Parking Subsidy	
				052	Physicians Comparability Allowance	
				053	Retention Allowance	
				054	Recruitment Bonus	
				055	Relocation Bonus	
				056	Cafeteria Plan	
				068	Debt Forgiveness	
		13	Benefits for Former Personnel	069	Pension Fund Fee	
				03X	Benefits for Former Personnel (Summary)	
				031	Unemployment Compensation	
				032	Severance Pay	
				033	FWRA - Early Separation Incentive	
				034	FWRA - Early Retirement Additional Government Share	
				035	Death Gratuity	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				036	Former Presidents' Pensions	
2	Line 2: Material and Supply Costs	26	Supplies and Materials	6XX	Supplies and Materials (Summary)	
				608	Inventories Held for Sale	
				609	Materials to Inventory	
				610	Office Supplies Government	
				611	General Operating Supplies	
				612	Newspapers and Periodicals	
				613	Materials Expended in Testing	
				614	Technical Publications	
				615	Operating Forms	
				616	ADP Supplies and Materials	
				617	Tariffs	
				618	Magnetic Tape and Disks	
				619	Office Supplies Commercial	
				62X	Building Operating Supplies (Summary)	
				620	Toilet Supplies	
				621	Other	
				622	S&CM	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				630	Steam	
				640	Coal	
				650	Oil	
		24	Printing and Reproduction	4XX	Printing and Publications and Photographic Services (Summary)	
				41X	Printing and Publications (Summary)	
				410	Printing Publications	
				411	Printing Forms	
				412	Printing Invitations and Solicitations	
				413	Printing Other	
				414	Copier Reproduction	
				415	Blueprinting	
				416	Printing Catalogs	
				417	Common - Use Printing	
				418	Graphic Design	
				450	Photographic Services	
451	Federal Register and CFRs					
452	Printing Microfiche Payment Documentation					
3	Line 3: Other Specifically Attributable Costs					

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
	Line 3:A Capital Equipment & Facilities Costs	00	Depreciation & Amortization			
	Line 3:A Capital Equipment & Facilities Costs	30	Acquisition of Capital Assets			
	Line 3:A Capital Equipment & Facilities Costs	31	Acquisition of Capital Assets	96X	Acquisition of Capital Assets (Summary)	
				961	Capitalized Administrative Office Furnishings - Group Assets	
				962	Capitalized Administrative Software - Group Assets	
				963	Capitalized Administrative Automated Information Equipment - Group Assets	
				964	Capitalized Administrative Software - Non-Group Assets	
				965	Capitalized Administrative ADP Hardware Equipment - Non-Group Assets	
				966	Capitalized Operating Equipment	
				967	Capitalized Installment Purchase Operating Equipment	
				968	Capitalized Operating Software	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				969	Capitalized Installment - Purchased Operating Software	
				97X	Acquisition of Expensed Assets (Summary)	
				971	Expensed Administrative Office Furnishings - Group Assets	
				972	Expensed Administrative Software	
				973	Expensed Administrative Automated Information Equipment - Group Assets	
				975	Expensed Administrative ADP Hardware Equipment - Non-Group Assets	
				976	Expensed Operating Equipment	
				977	Expensed Installment-Purchased Operating Equipment	
				978	Expensed Operating Software	
				979	Expensed Installment-Purchased Operating Software	
				999	Dummy Cost Element	
	Line 3:B Minor Items Costs	32	Lands and Structures	811	Relocation (under P.L. 91-646)	
				814	Lease Purchase Capitalized Interest	
				815	Repayment of Leased Purchase Capitalized Interest	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				951	Shelving	
				952	Special Shelving	
				999	Dummy Cost Element	
	Line 3:C Rental Costs	23	Rent, Communications, and Utilities	3XX	Rent, Communications and Utility (Summary)	
				320	Chilled Water	
				330	Gas	
				340	Water	
				350	Sewage Treatment	
				360	Electricity	
				37X	Space Rental (Summary)	
				370	Space Rental Commercial	
				371	Space Rental USPS	
				372	Space Rental Other Government	
				373	Space Rental Rent (formerly SLUC)	
				374	Other Recurring Costs - FBF	
				375	Other Non- Recurring Cost - FBF	
				38X	Communications (Summary)	
				380	Local Telephone	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				381	Long Distance Telephone	
				382	Teletype and Telegram	
				383	Postage and Fees	
				384	Data Transmission	
				385	Intercity Service Telephone	
				386	Extended Use Telephone Service	
				387	Conference Telephone Calls	
				388	Other Communication Service	
				39X	Equipment Rental (Summary)	
				390	Rental, Operating Equipment	
				391	Rental, Reproduction Equipment	
				392	Rental, Office Machines	
				393	Rental, Filing Equipment	
				394	Rental, Furniture	
				395	Rental, Program Equipment	
				396	Equipment Rental Commercial	
				397	ADP Equipment, Leasing and Rental	
				398	Rental, Telephone Equipment	
	Line 3:D Travel Costs	21	Travel and Transportation of Persons -	11X	Transportation of Persons (Summary)	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
			Limitation			
				110	Program Travel (Non-Motor Pool)	
				111	Program Travel (Motor Pool)	
				112	Other Transportation	
				113	Administrative Travel (Non-Motor Pool)	
				114	Travel - Training	
				115	International Travel	
				117	Meetings and Conferences (Non-Motor Pool)	
				118	Meetings and Conferences (Motor Pool)	
				119	Travel to Training (Non-Motor Pool)	
				120	Travel to Training (Motor Pool)	
				121	American Express Travelers Checks Service Fee	
				122	Travel - Educational Leave	
				123	Travel - Home Leave	
				124	Travel - Rest/Recreational Leave	
				125	Travel - Credit Card Late Fee	
				933	Travel - Interest Penalties on late Payments to Employees	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
		22	Transportation of Things	21X	Transportation of Things (Summary)	
				210	Materials and Equipment	
				211	Household Goods	
				212	Truckage Motor Pool	
	Line 3:E MEO Subcontract Costs	25	Consulting & Other Services	5XX	Consulting and Other Services (Summary)	
				51X	Commercial Service Contracts (Summary)	
				510	Research and Development Testing Contracts	
				511	Consultant Contracts Advisory Only	
				512	Building Cleaning and Maintenance-Recurring Contracts	
				513	Surveys and Appraisals	
				514	Contract Labor	
				515	Protection	
				516	Contractual Services- Other	
				517	Membership	
				518	Transcripts	
	519	Consulting Services of Advisory Committees				

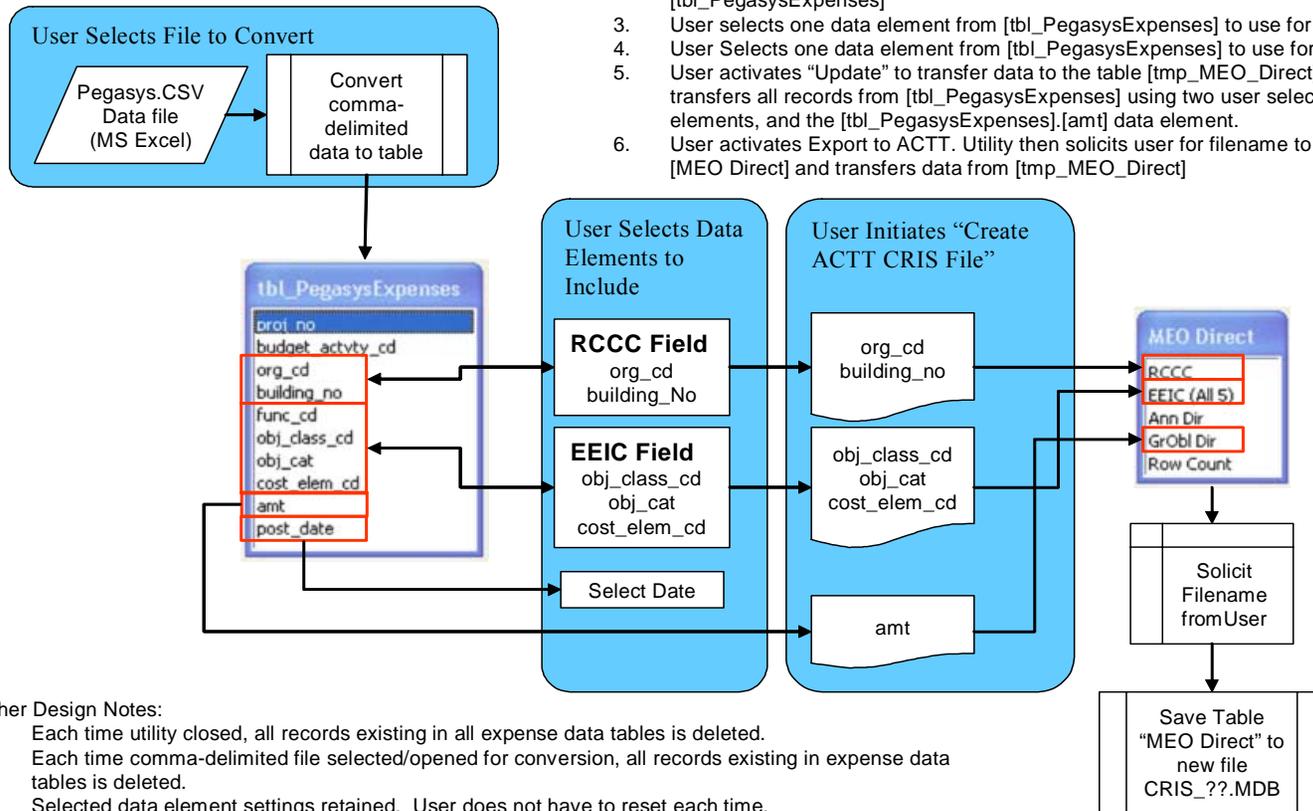
COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				520	Multiple Award Schedule Contracts	
				521	Finders Fees	
				522	Credit Card Administrative Fees	
				523	Conversion and Transition	
				524	Research and Development Testing Contracts, Other	
				525	IMPAC Credit Card Purchases	
				526	Medical Care	
				527	Operation and Maintenance of Equipment	
				528	Subsistence and Support of Persons	
				529	Purchase of Goods and Services from Government Accounts	
				53X	Government Services (Summary)	
				531	Other	
				533	Payments to GS Fund	
				534	Payments to IT Fund Emergency Relocation	
				535	Payments to GSA Fund	
				536	Payments to Other Government Agencies	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation
				538	Payment to Federal Buildings Fund	
				540	Software and Hardware Contracts	
				548	Advertising Expense	
				550	Administrative Debt Expense	
				56X	Equipment Maintenance and Repair - Commercial (Summary)	
				561	Printing Equipment	
				562	Composing Equipment	
				563	Other Operating Equipment	
				570	Operation of GOCO's	
				599	Intra-fund Transactions	
	Line 3:F Utilities Costs	23	Rent, Communications, and Utilities			
	Line 3:G Other Costs	41	Grants, & Fixed Charges	80X	Grants, Subsidies, and Contributions (Summary)	
				800	Taxes and other Assessments	
				801	Payment in Lieu of Taxes	

COMPARE Line Item Number	COMPARE Line Item Title	Object Class	Object Class Description	Cost Element	Description	Explanation		
				802	Royalty Payments			
				803	Grants for Historical Publications			
				804	Grants Research & Development			
				999	Grants Subsidies, and Contributions			
		42	Insurance Claims and Indemnities			81X	Insurance Claims and Indemnities (Summary)	
						810	Tort Claims	
						812	Other	
		43	Interest & Indemnities			93X	Interest and Dividends (Summary)	
						930	Interest	
						931	Penalty	
						932	Interest and Dividends	
						936	Interest Paid to Employees	
		44	Refunds			940	Refunds	

APPENDIX C – PTAT Design Model

**Pegasys to ACTT CRIS File
Data Flow Diagram**



Conceptual Description:

1. The user selects a comma-delimited file output from Pegasys using standard file open interface. This is implemented as a MS Excel file.
2. Once file selected, converted/appended to MS Access table [tbl_PegasysExpenses]
3. User selects one data element from [tbl_PegasysExpenses] to use for the RCCC
4. User Selects one data element from [tbl_PegasysExpenses] to use for the EEIC
5. User activates "Update" to transfer data to the table [tmp_MEO_Direct] Utility transfers all records from [tbl_PegasysExpenses] using two user selected data elements, and the [tbl_PegasysExpenses].[amt] data element.
6. User activates Export to ACTT. Utility then solicits user for filename to output table [MEO Direct] and transfers data from [tmp_MEO_Direct]

Other Design Notes:

1. Each time utility closed, all records existing in all expense data tables is deleted.
2. Each time comma-delimited file selected/opened for conversion, all records existing in expense data tables is deleted.
3. Selected data element settings retained. User does not have to reset each time.
4. Will include simple spreadsheet style read-only view of Pegasys records
5. Will include simple spreadsheet style read-only view of ACTT_CRIS records
6. Must include MS Access runtime and must be install/uninstall capable.

ATTACHMENT F: CHECKLISTS AND TEMPLATES

Record List #1.6 Official Competition File Document List

Reqd	Description	Source	Original / Copy	Status
CONDUCTING THE COMPETITION STAGE				
Yes	Announcement in FedBizOps	FedBizOps	C	
Yes	FAIR Act Inventory showing function and original FTE under competition	OPI	C	
Yes	Baseline Cost Estimate, Actual Baseline Cost	Program Office	O	
Yes	Baseline measures of performance	Program Office	C	
Yes	Appointment Letters from CSO for each competition official except the Source Selection Authority (SSA)	Contracting Officer Agency Tender Official PWS Team Lead Human Resource Advisory	C	
Yes	Unique Competition Number issued by OPI	OPI	C	
Yes	Solicitation or other formal communications between the Contracting Officer and potential offerors and tenders, e.g. amendments, pre-solicitation / proposal briefings, etc.	Contracting Office	O	
Yes	Changes to the baseline measures of cost performance due to changes in scope during the acquisition process.	Program Office	OC	
Yes	Independent Government Estimate (if required)	Contracting Officer	O	
Yes	Evidence of availability of funds.	Contracting Officer	O	
	Records of small business participation	Contracting Officer	O	
	Agency determination to provide or not provide government furnished property.	Contracting Officer PWS Team Lead	O	

Reqd	Description	Source	Original / Copy	Status
Yes	Electronic COMPARE File, on CD, as of the performance decision. Include a separate MS Word document on the CD with the COMPARE file password. Include on the CD a copy of the COMPARE .mde file located in the COMPARE directory.	Program Office Consultant Support (Note: This should be a deliverable identified in the consultant support task order.)	O	
No	A copy of each offer and agency tender	Contracting Officer	O	
No	Record of any negotiations	Contracting Officer	O	
Yes	Justification for source selection/performance decision	Contracting Officer	O	
Yes	Required approvals for award and evidence of legal review	Contracting Officer	O	
Yes	Signed SCF or SLCF which includes all three signatures with legible signature blocks completed	Contracting Officer	O	
Implementing the Performance Decision				
	Performance decision announcement in FedBizOpps	Contracting Officer	C	
	Signed contract, MEO LOO, or Fee for Service agreement	Contracting Officer	O	
Yes	Notice to unsuccessful offerors	Contracting Officer	C	
	Contest/protest documentation Performance decision announcement in FedBizOpps	Program Office Contracting Officer	C	
Monitoring and Reporting on Performance				
	Record of actual phase-in start date	Program Office Contracting Officer	O	
	Record of service provider staffing at phase-in completion and start of first full performance period	Program Office	C	
	Bills, invoices (if required)	Contract Officer Program Office	C	

Reqd	Description	Source	Original / Copy	Status
Yes	Documentation that supports and explains COMPARE Line 6, Agency Cost Estimate, calculation to include the agency tender (if used), staffing plans, etc	ATO or the certifying official SLCF Line Contracting Office	C	
Yes	QA records	Program Office	O	
Yes	Documentation of actual costs for MEO LOO	Program Office	C	
	All contract, fee-for-service, or MEO LOO modifications	Contracting Officer	O	
	Justification for modifications	Program Office	O	
	Documentation for termination actions	Contracting Officer	O	
	Post competition review findings	Program Office Contracting Officer	O	

Checklist #2 Implement the Performance Decision

Implement the Performance Decision

Action	Description	Source	Responsibility	Status
2.1 Develop the Letter of Obligation				
Step 1	Determine the content of the Letter of Obligation	Solicitation PWS Requirements Document Market Research	Contracting Office	
Step 2	Identify in the Letter of Obligation the responsible Program Office for performance and cost tracking	Letter of Obligation	Contracting Office	
Step 3	Refine the QASP (Ref: 3.2)	Letter of Obligation PWS/ Requirements Document	Program Office	
Step 4	Establish the Official Competition File, if not created during the competition phase	FAR	Contracting Office	
2.2: Execute the Letter of Obligation				

Action	Description	Source	Responsibility	Status
Step 5	Meet with the ATO to explain the content of the Letter of Obligation	Official Competition File	Contracting Office	
Step 6	Execute the Letter of Obligation with the ATO and the CO, with bilateral signatures from the two parties.	Official Competition File	Contracting Office ATO	
Step 7	Distribute copies of the Letter of Obligation to the ATO and Program Office	Official Competition File	Contracting Office	
Step 8	Retain the original copy with the Official Competition File	Official Competition File	Contracting Office	
2.3 Conduct the Performance Decision Meeting (PDM)				
Step 9	Coordinate a date to conduct the PDM with the Program Office and ATO		Contracting Office	
Step 10	Handle the logistics to conduct the meeting to include sending meeting maker notices, reserving a room, developing the agenda and presentation	Official Competition File FAR 42.5	Contracting Office	
Step 11	Conduct the PDM		Contracting Office	
Step 12	Record official minutes of the meeting and file in Official Competition File	Performance Decision Meeting	Contracting Office	

Checklist #3.1 Maintain the Official Competition File

Action	Description	Source	Responsibility	Status
Step 1	Retain the acquisition documents generated during the competition to include a CD with the electronic COMPARE file and a separate document identifying the file password.	Contract File	Contracting Office	
Step 2	Develop, issue, and execute the Letter	Official	Contracting	

Action	Description	Source	Responsibility	Status
	of Obligation and retain in file	Competition File	Office	
Step 3	Retain copies of correspondence, meetings and telephone calls with the ATO	Official Competition File	Contracting Office	
Step 4	Submit reports as required on performance and cost monitoring	QASP	Program Office	
Step 5	Retain copies of all quality assurance documents	Competition File	Contracting Office	
Step 6	Retain copy of Option determination	Competition File	Contracting Office	
Step 7	Retain copy of any performance issues	Competition File	Contracting Office	

Checklist #3.2: Monitoring and Reporting on Performance

Action	Description	Source	Responsibility	Status
Refine the QASP: Conduct and Report Quality Assurance			Program Office	
Step 1	Retrieve copy of requirements document used for streamlined competition or solicitation for a standard competition	Contract File	Program Office	
Step 2	Create the performance requirements summary (PRS) by identifying the major service areas required for performance	PWS	Program Office	
Step 3	Define acceptance, critical nonconformance, major nonconformance, and minor nonconformance for each major service area. Each definition must include a timeliness and quality standard. (Step not applicable when a solicitation is used)	PWS	Program Office	
Step 4	Coordinate the PRS with the contracting office (Step not applicable when a solicitation is used)		Program Office	
Step 5	Coordinate the PRS with the ATO, (Step not applicable when a solicitation is used)		Contracting Office	

Action	Description	Source	Responsibility	Status
Step 6	Distribute the PRS to the Program Office and ATO (Step not applicable when a solicitation is used)	Contract File	Contracting Office	
Step 7	Convert the PRS into the QASP by adding the frequency and how the QAE will review performance of each service area. (Step not applicable when a solicitation is used)		Program Office	
Step 8	Finalize the QASP using the Template QASP (Step not applicable when a solicitation is used)	Guide	Program Office	
Step 9	Coordinate with the Contracting Office (Step not applicable when a solicitation is used)		Program Office	
Step 10	Nominate QAE to Contracting Office		Program Office	
Step 11	Appoint QAE and provide training		Contracting Office	
Step 12	Performance quality assurance		Program Office	
Step 13	Send report to Contracting Office as required	Contract File	Program Office	

Example #3.2: Report Format (Email Performance Reporting)

Report Format (Email)

From: Program Office POC

To: Contracting Officer

Subject: LETTER OF OBLIGATION QA Report for Period from _____ to _____

(1) Performance this reporting period was (acceptable or unacceptable) for the reasons reported below.

(2) Specific examples of (exceptional, acceptable, and/or deficient performance) are detailed below.

(3) Attach supporting documentation to include surveys, emails, QAE Log, etc.

Checklist #3.3: Changes to the Letter of Obligation

Action	Description	Source	Responsibility	Status
3.3.1 Administrative Changes (Unilateral)				
Step 1	Identify the authority for the administrative change	Letter of Obligation	Contracting Office	
Step 2	Document the modification.	FAR	Contracting Office	
Step 3	Generate the updated ACTT Operational Cost Estimate Report, and QAR Project Report, if applicable. If ACTT is not used to track costs, then estimate the cost of the modification using the GSA PCA Tracking Model. Include copies of the report(s) with the modification distributed in Step 4.	ACTT	Program Office	
Step 4	Issue a copy of the modification to the ATO, distribute a copy to the Program Office, retain the original for the Official Competition File	Contract File	Contracting Office	
3.3.2 Supplemental Changes (Bilateral)				
Step 1	Identify the authority for the change	Letter of Obligation	Contracting Office	
Step 2	Document the modification	FAR	Contracting Office	
Step 3	Send a copy of the modification to the ATO for negotiations		Contracting Office	
Step 4	Conduct negotiations maintaining documentation of the discussions between the contracting office and ATO.		Contracting Office ATO	
Step 5	Finalize the modification		Contracting Office	
Step 6	Generate the updated QAR Project Report and Operational Cost Estimate Report. If ACTT is not used to track costs, then estimate the cost of the modification using the GSA PCA Tracking Model. Include copies of the report(s) with the modification distributed in Step 8.			

Action	Description	Source	Responsibility	Status
Step 7	Execute the modification with the ATO		Contracting Office	
Step 8	Distribute a copy of the executed modification to the ATO and Program Office, retaining the original for the Official Competition File		Contracting Office	

Checklist #3.4: Monitoring and Reporting on Cost

Action	Description	Source	Responsibility	Status
3.4.1. Monitor Payroll (Labor Costs)				
Step 1	Payroll Data Collection Frequency = Monthly/Quarterly/Annual (<i>circle one</i>)		Program Office	
Step 2	Retrieve Expense Report from Pegasys Business Intelligence Objects Reports – Pegasys VATS Report (see Appendix E)		Program Office	
Step 3	If ACTT cost tracking process is used, import VATS into the Pegasys to ACTT Translator (PTAT). If spreadsheet process is used, estimate and align costs with COMPARE cost categories (See spread sheet instructions)		Program Office	
Step 4	Print “Payroll Report” from Pegasys to ACTT Translator (PTAT) This step is not required for the GSA PCA Tracking Model.		Program Office	
Step 5	Complete Manual Data Entry of Payroll data using ACTT Users’ Manual, Chapter 5. This step is not required for the GSA PCA Tracking Model.		Program Office	
Step 6	Review Payroll Performance Costs		Program Office	
Step 7	Confirm MEO actual labor costs (Payroll) is within proposed ACE labor Costs (Line 1 – Personnel)		Program Office	

Action	Description	Source	Responsibility	Status
Step 8	Determine cause of any cost variations by investigating and coordinating with MEO Management		Program Office	
Step 9	Document Labor Cost Variations		Program Office	
Step 10	If an accounting error, reconcile accounting records as quickly as possible in Pegasys.		Program Office	
Step 11	If cost variations result from a GSA Management decision, document using applicable ACTT functionality or GSA PCA Tracking Model results.		Program Office	
Step 12	If cost variation results from an MEO Management decision, document using applicable ACTT functionality or GSA PCA Tracking Model results.		Program Office	
3.4.2. Monitor Expenses (Non-Labor Costs)				
Step 1	Collect Expense Data Frequency = Monthly/Quarterly/Annual (<i>circle one</i>)		Program Office	
Step 2	Retrieve Expense Report from Pegasys Business Intelligence Objects Reports – Pegasys VATS Report (see Appendix E)		Program Office	
Step 3	If ACTT cost tracking process is used, import VATS into the Pegasys to ACTT Translator (PTAT). If spreadsheet process is used, estimate and align costs with COMPARE cost categories (See spread sheet instructions)		Program Office	
Step 4	Export CRIS data file of Expenses from Pegasys to ACTT Translator (PTAT) using appropriate file naming conventions This step is not required if using the GSA PCA Tracking Model.		Program Office	

Action	Description	Source	Responsibility	Status
Step 5	<p>Import CRIS data file of Expenses into ACTT using ACTT Users' Manual, Chapter 5.</p> <p>This step is not required if using the GSA PCA Tracking Model.</p>		Program Office	
Step 6	Review Expenses Performance Costs through ACTT expense reports		Program Office	
Step 7	<p>Confirm MEO actual non-labor costs (Expenses) is within proposed ACE non-labor Costs</p> <p>Line 2 – Supplies and Materials</p> <p>Line 3A – Capital Assets</p> <p>Line 3B – Minor Items</p> <p>Line 3C – Rental</p> <p>Line 3D – Travel</p> <p>Line 3E – Subcontracts</p> <p>Line 3F – Utilities</p> <p>Line 3G – Other Costs</p> <p>Line 5 – Additional Costs</p>		Program Office	
Step 8	Determine cause of any cost variations by investigating and coordinating with MEO Management		Program Office	
Step 9	<p>Document non-Labor Cost Variations</p> <p>If an accounting error, reconcile accounting records as quickly as possible in Pegasys.</p> <p>Document the explanation for any cost variance.</p>		Program Office	
3.4.3. Report Actual Performance Costs				

Action	Description	Source	Responsibility	Status
Step 1	<p>Deliver applicable ACTT Reports or GSA PCA Tracking Model results required for GSA reporting</p> <ul style="list-style-type: none"> ▶ To report Award data use the ACE and report Line 6 ▶ To report Actual Costs use the ACTT “Performance Costs” report Line 6. Note: When the actual periods of performance are not aligned with fiscal year months, the analyst will need to record the actual cost data by month so accurate data is submitted in response to the Congressional reporting requirements. 		Program Office	
Step 2	Distribute electronic copy of ACTT cost tracking file or spread-sheet results to MEO Senior Management		Program Office	
Step 3	<p>Deliver applicable information from ACTT or GSA PCA Tracking Model to the service/office competitive sourcing program manager for OMB and congressional reports.</p> <p><i>If using ACTT, report the sum of the ACTT MEO Payroll report and MEO Expense by Cost Category report.</i></p>		Program Office	
Step 4	<p>Make updated copies of all electronic files used to complete performance cost monitoring to date</p> <p>Archive and/or store updated copies of all electronic files used to complete performance cost monitoring to date</p>		Program Office	

Checklist #3.5: Implementing A-76 Cost Tracking Tool (ACTT)

Action	Description	Source	Responsibility	Status
3.5.1. Initialize Performance Cost Tracking				
Step 1	Establish Configuration Management and Document Control		Program Office	
Step 2	Record and manage passwords		Program Office	
Step 3	Apply electronic file naming conventions		Program Office	

Action	Description	Source	Responsibility	Status
Step 4	Create electronic data and document repository		Program Office	
Step 5	<p>Collect Data to prepare for the ACTT Initialization</p> <p>▶ Electronic copy of COMPARE data file with password (ensure COMPARE file includes the final performance decision date and indicates “Complete”)</p> <ul style="list-style-type: none"> ◆ Create Organizational Structure ◆ Office Name = Probably Region or State ◆ OSC = Office Symbol ◆ RCCC = Financial Organizational Code or Building Number ◆ PEC = May be a Funding Code or funding source ◆ BA = Budget Activity as appropriate <p>▶ MEO Staffing plan</p> <p>▶ Printed COMPARE Records. Assign each personnel record a RCCC and each expense record a RCCC and EEIC (e.g. OMB Object Class code, etc.)</p> <p>▶ Printed SCF or SLCF (contains administrative data)</p> <p>▶ First Pay Period and Pay Period Number</p> <p>▶ Determination which COMPARE records will need to be split and by what number</p>	<p>Contract File</p> <p>COMPARE</p> <p>Resource Management</p>	Program Office	
Step 6	Begin ACTT Initialization as instructed by ACTT Users’ Manual, Chapter 3.		Program Office	
Step 7	Import COMPARE file into ACTT		Program Office	
Step 8	Split aggregate records based on data preparation notes		Program Office	
Step 9	<ul style="list-style-type: none"> ◆ Enter Organizational Structure 			
Step 10	Assign personnel to appropriate RCCC based on data preparation		Program Office	
Step 11	Assign resources to appropriate RCCC on data preparation		Program Office	
Step 12	Assign assets to appropriate RCCC on		Program Office	

Action	Description	Source	Responsibility	Status
	data preparation			
Step 13	<ul style="list-style-type: none"> ◆ Assign Transaction Codes (EEIC) ◆ NOTE: Cost Element Code (CEC) and EEIC are the same thing. They are transaction codes describing expenses. ◆ Enter GSA EEIC at the end of the pre-populated list in the open row. ◆ Enter CEC code in the EEIC column ◆ Enter appropriate Description ◆ Enter Remarks as needed ◆ Select SCF/SLCF Line Number based on the ACE 		Program Office	
Step 14	<ul style="list-style-type: none"> ◆ Assign Pay Period date and Pay period number. <p>NOTE: The Pay period date is the end date of the first pay period that occurs after the start date of the first performance period.</p>		Program Office	
Step 15	<p>Complete Post-Initialization Actions</p> <p>Update Pay Rates (e.g. GS and FWS)</p> <p>Manually Add Pay Steps (e.g. GS 1-10, FWS steps)</p> <p>Update Other Rates and Factors (e.g. Tables 7 and 8, etc)</p> <p>Accomplish Other Changes as needed</p> <p>Using QAR Projects with the appropriate Change Reason</p>		Program Office	
Step 16	<p>Complete Continuity of Operations Actions</p> <p>Make copies of all electronic files used to complete performance cost initialization</p> <p>Archive and/or store copies of all electronic files used to complete performance cost initialization off-site</p>		Program Office	
3.5.2. Track Changes to Letter of Obligation in ACTT				
3.5.2.1. Create QAR Projects - Requests by MEO for Equitable Adjustment to Letter of Obligation				
Step 1	<ul style="list-style-type: none"> ◆ Complete procedures in accordance with Letter of Obligation ◆ Provide justification for adjustment <p>Deliver QAR Project Report and any other applicable ACTT Reports to Contracting Officer</p>		Program Office	

Action	Description	Source	Responsibility	Status
Step 2	<ul style="list-style-type: none"> ◆ Create QAR Project in ACTT as instructed by ACTT Users' Manual, Chapter 4, or estimate the cost of the QAR using the GSA PCA Tracking Model Assign QAR Project Name based on tracking number from Contract Officer or Program Office		Program Office	
3.5.2.2. Create QAR Projects - Changes to the Letter of Obligation By Contracting Officer				
Step 1	Complete procedures in accordance with Letter of Obligation		Contract Officer	
Step 2	<ul style="list-style-type: none"> ◆ Create QAR Project in ACTT as instructed by ACTT Users' Manual, Chapter 4, or estimate the cost of the QAR using the GSA PCA Tracking Model. ◆ Assign QAR Project Number based on tracking number from Contract Officer or Program Office 		Contract Officer	
3.5.2.3. Implement QAR Projects				
Step 1	Implement QAR Project as instructed by ACTT Users' Manual, Chapter 4. in accordance with Contracting Officer decision This step is not required if the GSA PCA Tracking Model is used.		Program Office	
Step 2	Deliver applicable ACTT Reports or approved QARs to Contracting Officer for inclusion in Competition File		Program Office	
Step 3	Complete Continuity of Operations Actions Make updated copies of all electronic files used to support QAR Project and complete QAR Project cost estimate Archive and/or store updated copies of all electronic files used to support QAR Project and complete QAR Project cost estimate		Program Office	

Checklist #3.6: Option Years

Action	Description	Source	Responsibility	Status
Step 1	Notify the ATO of the intent to exercise the option period 60 days prior to the end of the current performance period	Circular FAR	Contracting Office	
Step 2	Determine whether it is in the Government's best interest to exercise the option complying with FAR 17.207 and relying on official documents reporting on the MEO's technical and cost performance.	Circular FAR 17.207	Contracting Office	
Step 3	Document the official determination and retain in Official Competition File	FAR 17.207	Contracting Office	
Step 4	If Option is appropriate to exercise, issue a modification to the Letter of Obligation (Re: 3.3)	FAR 17.207	Contracting Office	

Checklist #3.7: Terminations

Action	Description	Source	Responsibility	Status
Step 1	Determine if a termination is warranted relying on documentation in the competition file	Competition File	Contracting Office	
Step 2	Document reasons the termination is being considered and why the recommended decision is to terminate or to take other specified action		Contracting Office	
Step 3	Meet with the Program Office to discuss the potential termination action and notify the ATO of this situation	Competition File	Contracting Office	
Step 4	If termination is warranted, coordinate with the GSA Competition Sourcing Office for CSO approval		Contracting Office	
Step 5	Determine the interim provider for the services to ensure any disruptions to GSA accomplishing its mission is minimized		Contracting Office Program Office	
Step 6	With prior written approval from the CSO, issue a termination notice to the ATO	Competition File	Contracting Office	
Step 7	Coordinate with the Competitive Sourcing Office to schedule the follow-on competition	Circular	Contracting Office	
Step 8	Coordinate with the Competitive Sourcing	Circular	Contracting	

Action	Description	Source	Responsibility	Status
	Office to change the FAIR Act coding		Office	

Checklist #4: Conduct Post Competition Review

Action	Description	Source	Responsibility	Status
Step 1	Identify official to perform post competition review		Program Office	
Step 2	Coordinate conducting the annual post competition review with the responsible official		Program Office	
Step 3	Fund the travel for the individual or team to conduct the post competition review		Program Office	
Step 4	Conduct the review	Competition File	Reviewer	
Step 5	Submit a report of the review to the Contracting Office		Review Official	
Step 6	Notify the ATO with the review results	Competition File	Contracting Office	
Step 7	Retain a copy of the review report with reconciliation actions in the competition file	Competition File	Contracting Office	



ATTACHMENT G: CONGRESSIONAL AND OMB REPORT REQUIREMENTS

The following URL is the most recent link to OMB guidance –

<http://www.whitehouse.gov/omb/memoranda/fy2006/m06-01.pdf>

Information required:

the number of competitions

the number of federal employees studied under competitions

incremental costs

savings

the number of federal employees to be studied in the coming fiscal year

a discussion of how the agency aligns competitive sourcing decisions with its strategic workforce plan.

ATTACHMENT H: OBJECT CLASSES/COST ELEMENT CODES

The following URL has a list of Cost Element Codes used by GSA -

<http://insite.cfo.gsa.gov/4240/obclassCE.htm>