

Analysis of Section 311: Commercially Acceptable Transaction and Payment Methods of the Forged Act

- **Key Points**

- Section 311 of the Forged Act (Senate Bill 5618 of the 118th Congress) mandates that procurement officials within the Department of Defense utilize the most efficient, expeditious, and commercially acceptable transaction and payment methods practicable when executing contracts that employ commercial procedures or involve other types of transactions.
- Specifically, this provision addresses the use of the Government Purchase Card (GPC) for acquisitions of commercial products, commercial services, nondevelopmental items, or other transaction agreements up to a threshold of \$25,000,000. It permits the use of the GPC while concurrently prohibiting the use of flexibly priced contracts that necessitate the application of the Government's cost accounting standards or cost principles. Furthermore, it restricts advance payments or contract financing to an amount no greater than 15 percent for these types of acquisitions.
- The stipulations of Section 311 explicitly state that they do not affect the Department of Defense's ability to utilize micro-purchase procedures for acquisitions that fall below the established micro-purchase threshold.

- **History of the recommendation**

- The initial search for information regarding "Section 311" predominantly yielded results related to Section 311 of the USA PATRIOT Act of 2001¹. This section of the PATRIOT Act grants the Secretary of the Treasury authority to take special measures against foreign jurisdictions, institutions, or transactions deemed to be of primary money laundering concern. These measures can range from enhanced due diligence requirements to the prohibition of correspondent or payable-through accounts for U.S. financial institutions. This is a distinctly different subject matter than the focus of Section 311 within the Forged Act, which pertains to procurement practices within the Department of Defense. The similarity in section numbers across different pieces of legislation underscores the importance of clearly identifying the specific act being referenced.
- Examination of the legislative information for Senate Bill 5618, also known as the "Fostering Reform and Government Efficiency in Defense Act" (FoRGED Act), reveals that it was introduced in the Senate on December 19, 2024, by Senator Wicker⁶. Following its introduction, the bill was read twice and subsequently referred to the Committee on Armed Services for further consideration. As of the information available, no further legislative action

beyond this referral is recorded in the provided snippets. This indicates that the bill, and consequently Section 311 within it, is in the relatively early stages of the legislative process.

- It is important to note that a search for "Senate Bill 5618" also returned information about a New York State Senate bill with the same number ⁹. This bill, however, focuses on increasing the amount of years of military service credit that a member of the New York state retirement system may purchase. This is entirely separate from the federal Forged Act and its provisions related to defense procurement. This again emphasizes the necessity of specifying the correct legislative body and Congress when seeking information about a particular bill.
- The inclusion of Section 311 in the Forged Act, advocating for commercially acceptable transaction and payment methods, aligns with a historical trend within the Department of Defense towards streamlining acquisition processes and adopting commercial best practices ¹¹. Over several decades, legislation such as the Federal Acquisition Streamlining Act of 1994 (FASA) has emphasized a preference for procuring commercial items and utilizing commercial practices where appropriate ¹². This reflects a recognition that leveraging the efficiencies and innovations of the commercial marketplace can lead to cost savings and improved outcomes for the government.
- Given the recent introduction of the Forged Act, specific legislative history documents detailing the genesis of Section 311 are not yet available in the provided resources. However, the inclusion of this provision likely stems from ongoing discussions and efforts within the DoD and Congress to enhance the agility and efficiency of defense procurement, particularly when acquiring commercial goods and services. Reports highlighting the need for procurement reform ¹⁶ and efforts to reduce procurement administrative lead time (PALT) ¹⁷ underscore the broader context in which this recommendation has emerged. The drive to adopt commercial payment methods also has a history within the DoD, as evidenced by the implementation and expansion of the Government Purchase Card program ¹⁹.
- **Desired Effect of the recommendation**
 - The primary desired effect of Section 311(a) is to mandate the use of "the most efficient, expeditious, and commercially acceptable transaction and payment methods practicable" for Department of Defense contracts that utilize commercial procedures or other transaction authorities. This indicates a clear intention to reduce bureaucratic delays and accelerate the overall procurement timeline by adopting well-established and streamlined practices prevalent in the commercial marketplace. This objective directly supports the

Department's broader efforts to improve the speed and efficiency of its acquisition processes, aligning with initiatives aimed at reducing procurement administrative lead time (PALT) ¹⁷.

- Section 311(b)(1) explicitly permits the use of the Government Purchase Card (GPC) as a transaction and payment method for acquisitions of commercial products, commercial services, nondevelopmental items, or other transaction agreements up to a significantly increased threshold of \$25,000,000. This substantial increase in the GPC limit is intended to promote its use for a wider range of commercial acquisitions, thereby streamlining the purchasing process and reducing the administrative burden associated with traditional, more complex contracting methods for these types of needs. The existing benefits of the GPC program, such as replacing paper-based processes and reducing procurement office workload, as highlighted in provided materials ¹⁹, are expected to be amplified by this expanded applicability.
- Furthermore, Section 311(b)(2) prohibits the use of flexibly priced contracts that require the application of the Government's cost accounting standards or cost principles for the aforementioned categories of acquisitions. This restriction suggests a deliberate move to avoid the complexities and administrative overhead associated with government-unique contracting mechanisms when procuring commercial items. The aim is likely to make it easier for commercial vendors, who may be less familiar with or resistant to these specific government requirements, to engage in business with the Department of Defense ¹⁶. This shift towards more commercially aligned pricing structures is anticipated to encourage greater participation from a broader base of commercial companies.
- While not explicitly stated, the emphasis on "commercially acceptable payment methods" in Section 311 implicitly suggests a desire for faster payment cycles for contractors. Adopting payment methods commonly used in the commercial sector often involves more efficient and timely payment terms compared to traditional government processes ²¹. This could improve cash flow for vendors and make contracting with the DoD more attractive. The DoD has already shown interest in accelerating payments, particularly for small businesses ²¹.
- By promoting the use of commercial transaction and payment methods and reducing reliance on complex government-specific regulations for commercial acquisitions, Section 311 aims to encourage greater participation from a wider range of commercial companies, especially those that may have previously been deterred by the intricacies of defense contracting. This increased participation is expected to foster greater competition and provide the

Department of Defense with access to more innovative and cost-effective commercial solutions ¹².

- **Potential Negative impacts of the recommendations**

- One potential negative impact of raising the Government Purchase Card (GPC) transaction limit to \$25,000,000 is the increased risk of fraud, waste, and abuse ²³. While the GPC offers significant efficiencies, a substantially higher spending limit introduces a greater potential for misuse if robust controls and oversight mechanisms are not in place. Historical instances of improper and fraudulent payments within the Department of Defense underscore the importance of stringent financial controls ²³. Without adequate safeguards, the expanded use of the GPC at this higher threshold could lead to significant financial losses for the government.
- Another potential negative consequence is the difficulty in ensuring fair and reasonable pricing for acquisitions up to \$25,000,000 without the application of government cost accounting standards ¹². While avoiding these complex standards can simplify the process for commercial vendors, it may also make it more challenging for the government to accurately assess the true cost of goods and services and negotiate the best possible value. Contracting officers will need to rely more heavily on market research and price analysis techniques to determine price reasonableness, and the absence of detailed cost data could potentially lead to overpayment, especially for unique or specialized commercial items.
- The 15% limit on advance payments or contract financing for these acquisitions might not align with standard commercial practices in certain industries ²⁴. Some commercial vendors, particularly those involved in the production of large capital goods or projects with long lead times, may require more substantial upfront financing to cover initial costs. This limitation could potentially deter these vendors from contracting with the Department of Defense or necessitate the exploration of alternative, potentially less efficient, financing mechanisms. Commercial sector practices, as noted in provided materials, sometimes involve pre-delivery payments exceeding 50% of the total price in industries with high seller market concentration or long production cycles ²⁴.
- The term "commercially acceptable transaction and payment methods" is somewhat subjective and could lead to inconsistent interpretation and application across different Department of Defense components and contracting activities. Without clear and comprehensive guidance, various contracting offices might adopt different approaches, potentially creating confusion for vendors and inefficiencies within the Department. This lack of

standardization could undermine the intended benefits of the provision.

- Implementing the increased GPC limit and the shift towards various commercial payment methods will likely result in increased workload and training requirements for contracting and finance personnel. These personnel will need to adapt to new procedures, understand the nuances of different commercial payment systems, and manage a potentially higher volume of GPC transactions. Adequate training and resources will be crucial to ensure a smooth transition and prevent errors.
- **Mitigations the organization will take to diminish the negative impacts**
 - To mitigate the increased risk of fraud, waste, and abuse associated with the higher GPC limit, the Department of Defense should implement enhanced oversight and internal controls. This includes stricter transaction monitoring, leveraging data analytics to identify potentially suspicious activity, mandating comprehensive and regular training for all GPC holders on ethical usage and fraud prevention, and conducting more frequent and thorough audits with clear accountability measures for any misuse.
 - To address the challenge of ensuring fair and reasonable pricing without government cost accounting standards, the Department should develop comprehensive guidance and provide robust training to contracting officers on conducting thorough market research and price analysis. This should emphasize the use of independent government cost estimates (IGCEs) based on commercial data, comparison with similar commercial offerings, and the utilization of available pricing tools and databases.
 - To mitigate the potential negative impact of the 15% limit on advance payments or contract financing, the Department should establish a clear and well-defined process for granting exceptions or waivers. This process should require strong justification based on documented standard commercial practices within the relevant industry and a thorough risk assessment. Higher-level approval and stringent monitoring of any granted exceptions will be necessary.
 - To ensure consistent interpretation and application of "commercially acceptable transaction and payment methods," the Department of Defense should develop a comprehensive DoD-wide policy and guidance document. This document should provide specific examples and clear definitions of what constitutes commercially acceptable methods, promoting standardization across all components. Establishing an inter-service working group to contribute to and oversee the implementation of this guidance would be beneficial.
 - To address the potential for increased workload and training requirements,

the Department should invest in developing and delivering comprehensive training programs for contracting and finance personnel. These programs should cover the new GPC limits, associated procedures, and best practices for utilizing various commercially acceptable payment methods. The use of online training modules, workshops, and easily accessible user guides and job aids would be beneficial. Consideration should also be given to establishing dedicated support teams to assist personnel during the initial transition period.

- **DoD Personnel Most Affected**

- **Contracting Officers** will be most directly affected by Section 311. They will be responsible for determining when the use of commercial procedures is appropriate, deciding when to utilize the GPC up to the new \$25,000,000 limit, and ensuring compliance with the restrictions on flexibly priced contracts and the 15% limit on advance payments or contract financing. Their role in conducting thorough market research and price analysis for commercial items will also become even more critical.
- **Government Purchase Card (GPC) Program Managers and Cardholders** will also experience a significant impact. Program managers will need to update existing policies, procedures, and training materials to reflect the substantially increased transaction limit. Cardholders will see a considerable expansion in their purchasing authority and responsibility, necessitating a heightened awareness of relevant regulations, potential risks, and best practices for ethical and compliant card usage.
- **Finance and Accounting Personnel** will be directly involved in processing a potentially larger volume of GPC transactions. They will also need to adapt existing payment systems and processes to accommodate a wider array of "commercially acceptable" payment methods. Furthermore, they will be responsible for implementing and monitoring the financial controls necessary to manage the increased GPC spending limit and ensure accurate and timely payments.
- **Program Managers** will need to understand the implications of the new transaction and payment methods on their program budgets and interactions with contractors. They will need to be aware of the limitations on contract financing and ensure that proposed payment schedules align with these requirements.
- **Small Business Liaison Officers** within the Department will need to assess the potential impact of these changes on small businesses that contract with the DoD. They will need to ensure that the implementation of commercially acceptable methods does not inadvertently disadvantage small businesses

that may operate with different transaction and payment norms compared to larger commercial entities.

- **Stakeholders opposed and rationale for Opposition**

- **Traditional Defense Contractors** that have historically relied heavily on flexibly priced contracts with Cost Accounting Standards (CAS) may oppose the restriction on their use for acquisitions up to \$25,000,000. These contractors may argue that CAS provides a necessary level of transparency and allows for the recovery of legitimate costs, particularly for more complex commercial items or services where upfront pricing can be difficult to determine accurately. They might perceive this limitation as potentially impacting their profitability on certain types of contracts.
- **Organizations focused on fiscal responsibility and government accountability** may express concerns about the increased financial risk associated with the significantly higher GPC transaction limit. They might argue that such a substantial increase in spending authority without the traditional oversight of more formal contracting processes could lead to a greater potential for waste, fraud, and abuse. These groups may advocate for maintaining stricter government-specific controls over expenditures.
- Some **contracting and finance personnel** who are accustomed to established procedures may resist the changes introduced by Section 311. They might express concerns about the potential increase in workload associated with managing higher GPC limits and adapting to new, potentially unfamiliar, commercial payment methods. There could also be apprehension about the increased responsibility and potential for errors or fraudulent activities associated with the expanded use of the GPC.
- While the GPC can be beneficial for small businesses, some **subcontractors** might face opposition if prime contractors increasingly utilize GPCs for payments. This could potentially alter established payment timelines and methods, potentially leading to cash flow challenges for subcontractors who may have different financial operating norms.
- **Internal audit agencies** within the Department of Defense are likely to closely scrutinize the implementation of Section 311. They may raise concerns if they perceive weaknesses in the internal controls designed to manage the expanded use of the GPC or in the processes for ensuring fair and reasonable pricing for commercial items without the traditional rigor of Cost Accounting Standards.

- **Additional Resources**

- **Funding:** Successful implementation of Section 311 will likely require additional funding to support several key areas. This includes the

development and delivery of comprehensive training programs for contracting and finance personnel, as well as for GPC program managers and cardholders. Funding may also be needed for upgrading or modifying existing financial management and procurement systems to effectively handle the increased GPC transaction limits and accommodate various commercially acceptable payment methods. Additionally, resources might be required for hiring additional personnel in oversight roles, such as internal auditors and GPC program administrators, to ensure proper management and accountability.

- **Training:** A critical resource for successful implementation will be the development and delivery of specialized training programs. These programs should focus on the expanded use of the GPC, best practices for ensuring fair pricing of commercial items without relying on CAS, understanding and implementing various commercially acceptable payment methods, and enhancing skills in fraud detection and prevention. Training should be tailored to the specific roles and responsibilities of contracting officers, finance personnel, GPC program managers, and cardholders.
- **Personnel:** Depending on the extent to which the GPC is adopted for higher-value acquisitions and the complexity of implementing new commercial payment methods, there may be a need for additional personnel in contracting offices, finance departments, and GPC program management offices. These additional staff could help manage the increased workload, provide necessary expertise in commercial practices, and ensure adequate oversight of the new processes.
- **Technology and Systems:** Existing procurement and financial management systems may require upgrades or modifications to effectively support the higher GPC transaction limits mandated by Section 311. The systems may also need to be adapted to track and report on the use of various commercial payment methods and to incorporate more sophisticated data analytics capabilities for fraud detection and prevention.
- **Policy and Guidance Development:** A crucial resource will be the development of clear, comprehensive, and standardized policy documents, standard operating procedures (SOPs), and best practice guides for implementing all aspects of Section 311. These documents will be essential for ensuring consistency and clarity in the application of the new requirements across the Department of Defense.
- **Measures of Success**
 - A key measure of success will be a **reduction in the average procurement cycle time** for eligible commercial item acquisitions (those below the \$25

million GPC threshold) compared to the time taken using previous methods. This can be tracked by comparing the time elapsed from the identification of a requirement to the award of a contract or the completion of a purchase.

- Another important metric will be the **increase in the percentage of eligible commercial item acquisitions** (those valued up to \$25 million) that are executed using the Government Purchase Card. This will indicate the extent to which the provision is being adopted and utilized as intended.
- A critical measure of success will be a **decrease in the number and total dollar value of improper payments and fraud incidents** specifically related to GPC usage for commercial item acquisitions. This will demonstrate the effectiveness of the implemented controls and oversight mechanisms.
- Gathering **feedback from contracting officers and vendors** through surveys and interviews regarding their perceptions of the efficiency and ease of use of the new transaction and payment methods will provide valuable qualitative data on the success of the implementation.
- Analyzing **pricing data for commercial item acquisitions** (those up to \$25 million) will be essential to assess whether fair and reasonable prices are consistently being achieved despite the limitations on the use of Cost Accounting Standards. This could involve comparing pricing trends before and after implementation and benchmarking against similar commercial sales.
- Tracking the **level of compliance with the 15% limit on advance payments and contract financing** for relevant acquisitions will be an important indicator of adherence to the requirements of Section 311(b)(3).
- Measuring the **reduction in the administrative workload** associated with processing payments for commercial item acquisitions can also indicate success. This could be assessed by tracking metrics such as the number of manual processes involved or the time spent on payment reconciliation activities.
- **Alternative approaches**
 - Instead of a full-scale implementation of the increased GPC limit and the restrictions on contract types, the Department of Defense could consider a **phased implementation** approach. This would involve piloting the changes in specific commands or for certain categories of commercial items first to assess the impact, identify any unforeseen challenges, and gather lessons learned before broader adoption across the entire Department.
 - Another alternative approach could be to implement **tiered GPC limits** based on factors such as the contracting officer's experience and training, as well as the assessed risk of the specific acquisition. This could involve starting with more conservative limits and gradually increasing them as personnel gain

experience and demonstrate proficiency in managing the higher spending authority.

- The Department could also invest more heavily in **enhanced data analytics tools and personnel** to proactively monitor GPC transactions for suspicious patterns and potential fraudulent activity. This would shift the focus from primarily relying on post-payment audits to a more proactive and preventative approach to oversight.
- Before implementing such a significant increase in the GPC limit, the Department could conduct a thorough review of **existing procurement processes for commercial items** that fall below the current GPC threshold. The goal would be to identify and eliminate any existing inefficiencies through process re-engineering and automation, potentially achieving some of the desired streamlining without a drastic increase in the GPC limit.
- Another alternative could involve implementing **more rigorous training and certification requirements** specifically for contracting officers and GPC holders who will be authorized to utilize the higher spending limits. This would ensure that individuals handling these larger transactions possess the necessary knowledge, skills, and understanding of regulations to manage the increased responsibility effectively.
- **Section Specific Question 1:** What specific "commercially acceptable transaction and payment methods" (e.g., electronic payments, progress payments based on commercial standards) are encouraged or mandated by Section 311, and how should Contracting and Finance personnel implement them?
 - **Analysis:** Section 311 explicitly encourages the use of the Government Purchase Card (GPC) for eligible acquisitions up to \$25,000,000. Beyond this specific method, the provision broadly emphasizes the adoption of "the most efficient, expeditious, and commercially acceptable" methods. While not explicitly mandated, this language strongly suggests the embrace of practices commonly employed in the commercial marketplace. Examples of such methods include:
 - **Electronic Funds Transfer (EFT):** Encouraging and facilitating the use of electronic payments to vendors for faster and more efficient transactions.
 - **Commercial Invoicing Practices:** Accepting invoices in standard commercial formats, which can reduce the administrative burden for vendors who may not be familiar with complex government-specific invoicing requirements. The possibility of using receiving reports as invoices, as mentioned in provided materials ²⁵, aligns with this principle of streamlining.
 - **Progress Payments Based on Commercial Milestones:** While Section

311(b)(3) limits overall contract financing to 15%, it does not necessarily preclude the use of progress payments that are tied to the achievement of commercially recognized milestones in the production or delivery of goods or services. Contracting officers should explore the feasibility of structuring payment schedules around such milestones when negotiating contracts for commercial items with longer lead times, ensuring that the total financing does not exceed the specified limit.

- **Supply Chain Financing Solutions:** Investigating and potentially adopting commercial supply chain financing tools or platforms that can offer vendors faster access to funds upon the completion of certain contractual milestones or the submission of invoices.
- **Implementation for Contracting Personnel:**
 - Contracting officers should actively promote and prioritize the use of the GPC for all commercial item acquisitions that fall within the \$25,000,000 threshold, adhering to the limitations on contract types and financing outlined in Section 311(b).
 - During contract negotiations for commercial items, contracting officers should inquire about vendors' preferred payment methods and strive to accommodate commercially standard methods, such as EFT, whenever feasible and efficient for the government.
 - For contracts involving progress payments for commercial items, contracting officers should explore the possibility of structuring these payments around commercially relevant milestones that are clearly defined and measurable, while ensuring strict compliance with the 15% contract financing limitation.
 - Contracting officers should also ensure that contract clauses related to invoicing are aligned with commercial best practices to the extent possible, minimizing government-unique requirements that could pose a burden on commercial vendors.
- **Implementation for Finance Personnel:**
 - Finance personnel should ensure that the Department's payment systems are fully capable of efficiently processing GPC transactions up to the newly established \$25,000,000 limit.
 - They should also enhance the existing infrastructure to readily support a wide range of electronic payment methods and streamline the processing of invoices that are submitted in standard commercial formats.
 - Finance personnel will need to work closely with contracting officers to understand and accurately process progress payments that are structured around commercial milestones, ensuring that all payments are properly

documented and remain within the 15% contract financing limit.

- **Section Specific Question 2:** Based on the provided text of Section 311, there isn't a second, distinct section-specific question explicitly posed. However, it is crucial to reiterate the importance of adhering to the limitations outlined in Section 311(b) when utilizing the Government Purchase Card for acquisitions of commercial products, commercial services, nondevelopmental items, or other transaction agreements up to \$25,000,000. Specifically, contracting and finance personnel must ensure that flexibly priced contracts requiring the application of government cost accounting standards or cost principles are not used for these acquisitions, and that advance payments or contract financing do not exceed 15 percent. Thorough training on these specific restrictions is essential for ensuring compliance with the provisions of Section 311.
- **Summary**
 - Section 311 of the Forged Act represents a significant legislative initiative aimed at modernizing and streamlining the Department of Defense's procurement practices for commercial items by mandating the adoption of commercially acceptable transaction and payment methods. The most notable aspect of this provision is the substantial increase in the Government Purchase Card (GPC) transaction limit to \$25,000,000 for eligible acquisitions, coupled with restrictions on the use of certain contract types and limitations on advance payments. While this shift towards commercial practices holds the promise of increased efficiency, reduced administrative burden, and greater participation from commercial vendors, it also introduces potential risks, particularly concerning the oversight of significantly higher GPC expenditures and the assurance of fair and reasonable pricing without traditional government cost accounting standards. Successful implementation of Section 311 will necessitate a comprehensive and coordinated effort across the Department of Defense, involving the development of clear and detailed guidance, the provision of robust training to all affected personnel, the implementation of enhanced internal controls, and the establishment of effective mechanisms for monitoring the outcomes and mitigating potential negative consequences. By carefully managing these aspects, the Department can leverage the benefits of commercially acceptable practices while safeguarding taxpayer dollars and ensuring the continued effectiveness of its acquisition processes.

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