

Administration

VII. FISCAL CONTROLS AND PAYMENT MECHANISM

A. Fiscal Controls

1. The contractor shall execute a financial management and fiscal accounting plan to control amounts disbursed by the contractor for each contract.

2. The contractor, through the establishment of internal procedures and in compliance with any agreement entered into between the contractor and any third party under this contract, shall ensure the access of government auditing agencies to such personnel and records as are necessary to audit, inspect, and access financial and claims records and data. Such agencies shall include (but not be limited to) the following:

- a. The General Accounting Office
- b. *TMA*
- c. The Inspector General of the Department of Defense
- d. The Defense Contract Audit Agency

B. *Reserved*

