



Global Acquisitions

U.S. DEPARTMENT *of* STATE

SOLE SOURCE JUSTIFICATION UNDER FEDERAL SUPPLY SCHEDULE

SECTION 1: IDENTIFICATION OF THE AGENCY AND THE CONTRACTING ACTIVITY

Department of State Contracting Activity	☒ Bureau of Global Acquisitions ☐ Foreign Service Institute ☐ Office of Foreign Missions ☐ U.S. Mission to the United Nations ☐ Overseas Post
Requiring Activity	Bureau of Comptroller and General Financial Services (CGFS)

SECTION 2: NATURE AND/OR DESCRIPTION OF THE ACTION BEING APPROVED

Approval is requested to place a sole source order under the General Services Administration (GSA) Multiple Award Schedule (MAS) 47QTCA26D003Q with Nakupuna Federal LLC (UEI PTH7Z5BD9GK5; CAGE 9HEC4) for professional support services to the Bureau of Comptroller and General Financial Services (CGFS). The order will be time-and-materials (T&M) contract with an estimated dollar value for potential maximum of 12-months total consisting of a 6-month base period and a potential 6-month FAR clause 52.217-8 extension totaling approximately _____.

SECTION 3: DESCRIPTION OF SUPPLIES/SERVICES REQUIRED TO MEET THE AGENCY'S NEEDS

The Support Services contract will allow CGFS to continue providing personnel capable of identifying, analyzing, and executing accepted principles, methods, and guidelines of routine and specialized administrative tasks and functions. Overall, the needs are an integrated contractor workforce capable of combining subject-matter expertise in comptroller assistance with strong budget and financial analysis capabilities. Specific roles include but are not limited to:

- Budget Analysis: Oversee account management, assign transaction codes, and process materials through data systems for integration into the accounting framework.
- Financial Analysis: Research comptroller-related issues and prepare analyses, briefings, and congressional responses, and coordinate production of the annual CGFS Report and related publications.

Additionally, the performance requires access to Department facilities, systems, information, and, for designated positions, classified material. Some contractor personnel will require Secret or Top Secret personnel security clearances. The contractor must maintain the Secret or Top Secret facility clearance specified in the DD Form 254, as applicable.

The continuity of services is required to support mission critical operations until a follow-on contract can be awarded. A disruption in services will negatively impact mission operations such as providing mission critical

resources and infrastructure to manage, perform, and administer DoS objectives with respect to budget and financial missions

SECTION 4: AUTHORITY AND SUPPORTING RATIONALE

Authority: This action is an order under the Multiple-Award Federal Supply Schedule Program. The Department's FAR Part 8 class deviation adopts RFO FAR 8.401, which directs ordering activities to follow the FSS procedures in GSAR 538.71. GSAR 538.7104-3(b)(1)(i) permits an FSS order above the simplified acquisition threshold to be placed on a sole source basis when the need is of such unusual urgency that following the competitive Schedule procedures would result in unacceptable delay in fulfilling the Department's needs. The statutory basis is 41 U.S.C. 3302(c)(1)(A)(i), which incorporates the order-level urgency exception in 41 U.S.C. 4106(c)(1).

Development of the urgent need: On July 10, 2026, during a review of task orders in the SBA 8(a) program, it was identified that option period of certain task orders could not be lawfully exercised. This matter could not reasonably have been identified earlier because the regulatory implications only became apparent once later task order actions required legal review, and the documentation available at the time did not indicate that the option structure would trigger 8(a) restrictions.

Operational consequences of delay: A responsible competition for this requirement would require the Department to complete the solicitation package, provide a meaningful quotation period, evaluate technical capability and total price, document the award decision, verify facility and personnel clearances, confirm staffing commitments, provision Government equipment and systems access, transfer active work, and complete transition activities. A competition at this point could not produce an operational contract in time to begin transition on or before September 1. The overall time for a competitive procurement above the simplified acquisition threshold would require approximately six-months, more time is being added because of the potential unforeseen circumstances such as a lapse in appropriations occurring, and/or a potential protest further delaying a new competitive contract.

Why the proposed source can meet the urgent need: As documented in Section 6, the market research identified Nakupuna Federal LLC as the only Schedule source able to satisfy the complete revised requirement within the available time. The Department verified the entity's relevant experience; facility security clearance; access and clearance posture for proposed personnel; available staffing; familiarity with Department systems and operating requirements; and ability to mobilize by September 29, 2026. Based on these capabilities the Department concluded that Nakupuna Federal LLC is the only vendor for this sole source award.

SECTION 5: DETERMINATION BY THE ORDERING ACTIVITY CONTRACTING OFFICER THAT THE CONTRACT ACTION REPRESENTS THE BEST VALUE CONSISTENT WITH GSAR 538.7102-2(B)(4)

Based on the circumstances supporting this sole-source action and the acquisition strategy described herein, the Contracting Officer anticipates that the proposed contract action will represent the best value to the Government. Prior to award, the Contracting Officer will evaluate Nakupuna's quotation, including price and other relevant considerations, and make a final determination that the order represents the best value to the Government consistent with GSAR 538.7102-2(B)(4). The Contracting Officer will not make award unless the proposed order satisfies DoS's requirements and represents the best value to the Government.

SECTION 6. DESCRIPTION OF THE MARKET RESEARCH CONDUCTED AMONG SCHEDULE HOLDERS AND THE RESULTS OR A STATEMENT OF THE REASON MARKET RESEARCH WAS NOT CONDUCTED

To determine whether another contractual vehicle or Schedule source could meet the compressed schedule described in Section 4, the team reviewed existing professional services contracts at the Department and conducted an external review of Schedule contractors that can perform the services needed. The objective was to identify a source that could begin transition and maintain critical service continuity after existing coverage ends on September 28.

The existing Department vehicles did not provide a viable solution to the immediate need. Potential sources lacked one or more capabilities necessary for timely performance, such as: required security access, relevant Department and functional experience, or immediately available staff. The external Schedule review likewise found no other contractor that could satisfy the complete requirements and meet the September 29 deadline without unacceptable delay.

The research confirmed that Nakupuna Federal LLC under MAS contract 47QTCA26D003Q was the only choice. The Department verified the entity's security posture, staffing availability, relevant experience, familiarity with Department systems and processes, and mobilization capability. Considering scope, security, staffing, experience, and schedule together, Nakupuna Federal LLC was the only Schedule source found capable of meeting the complete urgent need within the given period.

SECTION 7. STATEMENT OF THE ACTIONS, IF ANY, THE AGENCY MAY TAKE TO REMOVE OR OVERCOME ANY BARRIERS THAT LED TO THE RESTRICTED CONSIDERATION BEFORE ANY SUBSEQUENT ACQUISITION FOR THE SUPPLIES OR SERVICES IS MADE

The unusual urgency addressed by this justification is temporary. The proposed order is not intended to displace competition beyond the time needed to maintain services, conduct a responsible competition, and complete transition to the replacement contractor.

The Department will compete the replacement as a time-and-materials (T&M) small-business set-aside among GSA Schedule contractors. The time being requested through this J&A will be sufficient to complete the competition, security processing, onboarding, knowledge transfer, and transition of the vendor upon the expiration of the contract established by this J&A.

SECTION 8. CERTIFICATIONS

TECHNICAL AND REQUIREMENTS CERTIFICATION

I certify that the facts and representations under my cognizance which are included in this Justification and its supporting acquisition planning documents, except as noted herein, are complete and accurate to the best of my knowledge and belief.

Technical Cognizance:

SIGNATURE:

Date

Contracting Officer's Representative

LEGAL SUFFICIENCY REVIEW

This J&A is hereby determined to be legally sufficient.

SIGNATURE:

Date

Attorney-Advisor L/BA

CONTRACTING OFFICER CERTIFICATION (FAR 6.104-1(a)(12))

I certify that this submission is accurate to the best of my knowledge, and that it contains complete information necessary to enable other officials to make an informed recommendation for approval or disapproval.

SIGNATURE:

Date

Contracting Officer

SECTION 13. APPROVALS

**COMPETITION ADVOCATE
SIGNATURE:**

Date

Competition Advocate
Bureau of Global Acquisitions