



Statement of Work (SOW) Writing Guide

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Introduction

A statement of work means all provisions of a contract that describe the services or work to be performed or products to be delivered by a contractor, subcontractor, or agency, as specified in the document. A statement of work's products may include any related technical specifications, deadlines, or deliverables.

DAS Procurement Services developed this writing guide as a resource for agencies to organize and develop the content that is required in a statement of work. For additional information or assistance in developing a statement of work, contact the agency's Designated Procurement Officer (DPO).

Scope of Work vs. Statement of Work

The statement of work is the primary means through which an agency communicates performance obligations and duties delivered through a contract. Sometimes a statement of work is confused with a scope of work. These two terms can often share the same SOW acronym, but they have very different meanings.

The scope of work is a component of a solicitation and describes an agency's needs and desired outcomes for the procurement. The scope of work helps to ensure that the product or service meets the documented needs and establishes the parameters of what could be included or amended into the resulting contract. Write the scope of work in a way that a potential respondent can:

- Understand what services the agency is seeking
- Decide if it is qualified and capable of performing the services required
- Decide if it wishes to compete for the contract

The statement of work is the core of the contractual relationship with the selected supplier. The statement of work describes the roles and responsibilities of all parties to the contract and demonstrates a commitment on behalf of all parties.

The scope of work is a description of what the agency *is looking for* in a contract and the statement of work describes the work to be completed *as agreed to* by the parties to the contract. All services included in a statement of work must fall within the scope of work described in the solicitation document.

For the purpose of this writing guide, the SOW acronym is limited to a statement of work. Refer to the [Develop Specifications](#) webpage in the Oregon Procurement Manual for more information on developing specifications for a solicitation document.

Statement of Work Writing Style

The statement of work is the heart of the contract and is subject to contract law. The SOW describes the details of performance and is the gauge against which contractor performance is measured. A good statement of work is unambiguous, complete, accurate and logical enough to be understood by a prospective contractor during the solicitation process, all parties to the subsequent contract, and all

prospective individuals who may read and interpret the SOW, including contractors, their suppliers, project managers, and the contract administrator, among others.

Bear in mind when drafting a statement of work that it must clearly communicate an agency's expectations from the prospective contractor. A SOW is legally enforceable and must meet a basic "fitness for use" quality standard. Fitness for use means that the procurement team must write the document with sufficient detail to obtain products or services that will meet the intended purpose.

Use the active voice to eliminate confusion. Structuring a sentence with active voice communicates authority and makes it clear to the reader who is to perform the duty. A sentence structure with passive voice can lead to misunderstandings about who is responsible for the action and can lead to confusion and complications when administering the contract.

Defining the Contract Work

During the solicitation process, and when engaged in evaluation or negotiation, the team should analyze the procurement scope of work to determine the specific products or services that will be required in the contract and the outcomes that must be met. After validating the products or services that will be included in the SOW, efforts will focus on outlining the entire process to ensure completeness, internal consistency and good organization.

Throughout this process, evaluate options for performing and delivering the services that include:

- Whether the agency can complete any or all of the work with internal staff resources.
- Whether there are any agency, federal, or industry regulations that dictate how services or deliverables must be completed.
- Whether the work should be done using a phased development approach.

These planning factors can significantly influence how the SOW is structured. The procurement team should seek to understand the impact of these considerations early in the planning process and continually reassess their significance as the team progresses on its analysis and breakdown of the work.

Other factors to address during the planning stage include:

- What will the work consist of?
- Who should review and provide input into the SOW?
- Who is responsible for performing specific tasks?
- Have any reports, documents, or other elements related to the project already been completed by agency or other contractors?
- What are the deliverables and when are they due?
- What quality standards to apply to the deliverables or performance of the work?
- Who will receive the deliverables?
- Are the services recurring? If so, what service level will have a real impact on customer satisfaction?
- What will a successful outcome be?

- What possible problems could arise? What are options for resolving?
- Are there any special requirements such as travel, mandatory credentials, or minimum experience levels?

Statement of Work Types

There are three main types of statement of work:

- Functional SOW.
- Performance SOW.
- Design SOW.

Consider the characteristics of each SOW type in the planning approach.

Functional SOW

A functional SOW describes requirements in terms of their end purpose, expected result or final objective:

- Focuses primarily on the “what” aspects of the requirement.
- May require a particular type of product or approach.
- Provides a prospective contractor with a specific framework to respond within to satisfy the buying organization’s needs.
- Can allow for exception to certain terms and conditions or alternative proposals to provide for a bit more flexibility.

The functional SOW is the typical form of a statement of work for services and agency management and oversight activities are a component of the SOW.

Performance SOW

A performance SOW is similar to a functional SOW; however, it defines requirements in terms of minimum acceptable standard or ranges of acceptable performance and does not prescribe process:

- Leaves most of the “how to” decisions to the contractor.
- Strengthens innovation.
- Enhances competition because the SOW enables a contractor to use its company’s strengths and creativity to satisfy the requirement.

A performance SOW can be complex to create and manage in an environment where extensive specifications drive the SOW.

Design SOW

Use the design SOW when the agency requires a specific product or service and is capable of developing an extremely detailed design document:

- Usually defines all required materials, production processes, and specifications such as size, shape, color, tolerances, etc.
- Frequently provides requirements for quality, inspection and packaging.

- Managed with care to ensure the extensive specification process does not restrict competitive process.

The design SOW is ideal for manufacturing, construction, software integration, and mandated acquisition projects.

Elements of a Statement of Work

The extent to which a SOW is functional-, performance- or design-based will affect the degree of detail in the SOW elements.

A contract for services (functional or performance-based SOW) must define desired outcomes, and as applicable, identify the work to accomplish in order to satisfy the overall requirement. A prospective contractor can have considerable latitude in structuring its approach to the tasks. With this latitude comes maximum responsibility and accountability for the results of the work.

A design-based SOW allows no flexibility for a prospective contractor to propose a solution for the required need. A contract for product or service design (design SOW) defines both the required results and the method of achieving those results. The primary risk in being overly prescriptive in a SOW is the contractor's unwillingness to accept responsibility for results because it performed the work in the manner specified in the contract.

SOW elements

- Project description and overview of services.
- Applicable standards and general requirements.
- Project deliverables and tasks.
- Acceptance standards.
- Consistent task numbering and naming (optional).
- Delivery schedule and milestones.
- Definitions and acronyms (if applicable).

Project Description and Overview of Services

- Describe the project purpose and objectives:
 - What the project will achieve?
 - What statutory authority exists for the project?
 - Why the work in the SOW is being pursued?
 - Who is involved in the project?
- Provide background information that will aid a contractor in understanding the nature and origin of the requirements:
 - How the project came about.
 - Why the project is needed.
 - Relationship of the project to other agency goals and major programs.
 - Other projects related to the work defined in the SOW.
- Outline the scope of services covered by the SOW.

Applicable Standards and General Requirements

Identify applicable standards, regulations, manuals, permits, special certification or license requirements, etc., that must be met and are not already incorporated in the SOW from elsewhere in the contract or master price agreement.

Project Deliverables and Tasks

Project deliverables are the end-products or services that a contractor submits to an agency for acceptance. Deliverables are a critical link to the contract as the acceptance or non-acceptance of each informs the actions of a contract administrator.

A deliverable must satisfy one or more of the requirements documented in a statement of work. An example of a deliverable includes a system, an application, a program or a product. On the other hand, project work products, such as project schedules, plans, and progress reports are used by an agency to monitor progress toward the completion of an end-product. Project work products are not typically included in the deliverables.

Describe the project deliverables, addressing each of the following deliverable characteristics:

- Links to one or more project goals and objectives.
- Gives sufficient detail to make it distinguishable from related deliverables.
- Describes a standard for performance in a way that enables testing to verify that it meets the standard.
- Provides a means to trace its requirements and to monitor and ensure its quality throughout the project lifecycle.
- Enables an acceptance process.
- Ties to a compensation structure that is consistent with the work performed.
- Describes a contractual remedy, if appropriate.

Project tasks are the activities that must be performed to produce the project deliverables and outcomes.

Describe the project tasks, addressing each of the following task characteristics:

- Assigns a specific period, with start and finish dates.
- Reflects an estimate of hours to complete.
- Assigns responsibility.
- Identifies resource requirements.
- Identifies any key internal and external project dependencies.
- Appears in logical sequential order based on when it must be undertaken.
- Relates to another task, a project milestone or a deliverable, as applicable.
- Includes tasks that do not result in specific deliverables (e.g., project management tasks).
- Includes tasks performed by the agency.

Best Practice: Begin the process of identifying and defining deliverables by describing the project's major work streams and defining the tasks under each work stream. This activity creates a work

breakdown structure (WBS). The WBS is a hierarchical-tree diagram that organizes and defines the scope of the project. Refer to [Tips for Drafting SOW Tasks](#) for information on creating a WBS.

For a performance-based SOW, this section should describe the deliverables and service requirements in terms of results needed rather than detailing the tasks or methods for completing the work. This latitude will permit the contractor to develop new and innovative ways to complete those tasks. In this type of SOW, focus on establishing relevant and well-defined baselines for contractor performance measurement.

For a design-based SOW, this section should provide a sufficient level of detail to enable the prospective contractor to plan personnel utilization and other requirements with maximum efficiency.

Additional Considerations

- State, when applicable, the place or places where the work is to be performed and the regions within which travel may be necessary.
- If the contractor is to use any furnished data, property, or facilities in performing specific tasks, state what will be furnished and at what stage.
- Define a division of responsibilities between the agency and the contractor.
- If a decision can't be made immediately regarding task frequency, product quantity or other SOW requirement, include a procedure by which the decision will be made.

Acceptance Standards

This section of the SOW describes the deliverable review and acceptance process and delineates the review criteria. The SOW should establish management control points as milestones in the sequence of tasks where the agency takes actions for review, approval, acceptance or rejection. Refer to the Delivery Schedule and Milestones paragraph below for more information.

Acceptance standards are the objective criteria an agency will use to determine if the product or service meets requirements.

Consistent Task Numbering and Naming

Though not required, the best practice for a services statement of work is to use standard task numbering. The WBS provides one framework for organizing and numbering tasks. Refer to [Tips for Drafting SOW Tasks](#) for information on creating a WBS. Alternatively, DAS Procurement Services will create a numbering convention for the tasks submitted with the request.

Delivery Schedule and Milestones

Identify due dates for deliverables or completion of tasks. Also include milestone dates for any critical path items that could jeopardize the overall project schedule (e.g., cutoff dates for obtaining permits to maintain bid let schedule).

Definitions and Acronyms

Include in this section definitions of terms not generally understood and acronyms that are used specifically in the SOW and no other sections of the contract. Use defined terms and acronyms consistently throughout the SOW.

Style Guide for SOW Language

Use Unambiguous Language

Ambiguous language means words that have more than one interpretation – uncertain or indefinite. Avoid words or phrases such as "assist", "work with", "help", "best efforts", "reasonable", "acceptable", "necessary", "good", "they", and "we". Instead, choose words and phrases that clearly define responsibilities, intentions and expectations.

The interpretation each party (agency and contractor) has about SOW language may not match or may change over time. New people assigned to the contract may bring different interpretations. Creating SOW language that is clear and concise reduces confusion.

Proper Use of Acronyms

SOW writing is technical writing and oftentimes requires using uncommon names or expressions. When using acronyms assume the reading audience is not a subject matter expert. For all acronyms, spell out the name or expression when using for the first time in the SOW and then identify the acronym in parentheses. Once defined, use the acronym throughout the rest of the SOW.

Example: This Work Order Contract (WOC) is for Preliminary Engineering (PE) services necessary to develop the Design Acceptance Package (DAP) for the project. The PE work to develop the DAP is a new phase of the project, distinct from and in addition to the previous phase(s) completed in WOC 1.

If there are several different acronyms used throughout the SOW, consider including a table of acronyms and definitions at the beginning or end of the SOW.

Consistent Terminology

It is important to use consistent terminology throughout the SOW. When referring to a party of the contract in the SOW, use the term defined in the contract for that party. When referring to a specific task or deliverable in the SOW, use the same term or phrase used to define the task or deliverable. For instance, refer to a deliverable titled "Technical Memorandum #1" by that title consistently throughout the SOW.

- Quantities

When identifying a quantity, use the numerical digit in lieu of spelling out the numeral followed by the digit in parenthesis. For example, "Contractor shall prepare alternatives analysis for 3 alternatives" is preferred to "Contractor shall prepare alternatives analysis for three (3) alternatives."

When quantities are changed, errors are more likely to occur when using the latter method. For example, "Contractor shall prepare alternatives analysis for three (4) alternatives." This inconsistency results in a direct conflict in the executed contract regarding the number of alternatives contractor is required to prepare.

- "Agency", "Contractor", "Consultant", "Provider"

When referring to the parties of the SOW, the rule of thumb is to use the same capitalized words used to refer to the parties in the contract's terms and conditions. Consistency of use throughout the contract is the objective.

Generally, for Personal Services contracts, "Agency" means the procuring agency, but can mean the Department of Administrative Services (DAS) if the contract is subject to DAS procurement authority. "Contractor" means the legal or commercial entity with whom DAS or an agency enters a contract. "Contractor" has the same meaning as "Consultant" or "Provider."

When in doubt about which word to use to refer to a party in the SOW, please contact DAS Procurement Services.

Use Active Voice Sentence Structure

Both active voice and passive voice convey action in different ways based on their grammatical structure. Always use active voice when drafting a SOW. Passive-voice sentences create ambiguity that may be interpreted as indecisive or evasive. Active-voice sentences usually have three basic components:

- The actor – the person or thing performing the action.
- The action – the verb.
- The receiver – the person or thing receiving the action.

A sentence is in the active voice when its structure places the actor in front of the action.

Example:	Contractor	shall prepare	an environmental report.
	actor (subject)	action (verb)	receiver (noun)

When the structure of the sentence has the receiver in front of the action, the sentence is in passive voice. If a sentence includes the phrase "will be" or "shall be" it is very likely passive voice.

Example:	An environmental report	will be completed.
	receiver (noun)	action (verb)

Assign Responsibility

Always assign responsibility and requirements for a task in a clear and direct manner using active voice sentence structure and appropriate terms of obligation:

- Contractor shall...

Always use "shall" when the contractor is expected to perform a certain task. The term "shall" is the customary contract language, which clearly means the contractor must perform the obligations during the term of the contract. For example, "Contractor shall ensure that all employees are able to respond to any inquiry within x minutes."

- Contractor may...

Use "may" or "should" only when the contractor is not expected to perform a certain task. "May" is only used for informational purposes in a SOW. It lacks any legal substance for

enforcement of an obligation in the contract. An example would be “Contractor may include a chemical breakdown of soil samples in the report.”

- Agency will...

“Will” usually signifies an action at some undefined point in the future, in the contract, or perhaps in another contract. For instance, “Agency will coordinate the lab tests.” This sentence does not clearly define when the action needs to happen.

- The report must...

“Must” is to address requirements for inanimate objects or processes. For instance, “The Report shall include a table of contents,” is structured so that the report is the actor in the sentence. In this case, the sentence should read: “The Report must include a table of contents.”

Similarly, “The facilitated meeting shall strive to develop consensus,” should be revised to read: “Contractor shall facilitate the meeting with the objective of developing consensus among the participants.” For inanimate subjects, use “must” or re-write the sentence to show who the actor is.

- Contractor must...

Use “Contractor must” when something needs to happen before another action can happen. This indicates that the action is required to bring about a consequence. When determining when to use the word “must,” contemplate if the party “has to do X before Y will happen.” For example, “Before proceeding with completion of final report, Contractor must obtain agency approval of draft report.”