

Army Chief Financial Officers Strategic Plan

Five Year Plan: FY 2001 — 2005

Fourth Edition

October 2001



Army Chief Financial Officers Strategic Plan

Five Year Plan (FY 2001-2005)



<http://www.asafm.army.mil/financial.htm>

4th Edition, October 2001

This is the fourth edition of the Army Chief Financial Officers (CFO) Strategic Plan. This edition includes all of the goals, objectives, and tasks identified to date that must be completed in order for the Army to provide its commanders, leaders, and managers with quality financial information for decision-making on a consistent and routine basis. The plan was developed by the office of the Deputy Assistant Secretary of the Army for Financial Operations (DASA-FO), in conjunction with functional experts throughout the Army and the Defense Finance and Accounting Service (DFAS). This plan also serves as the Army's road map to achieving an unqualified audit opinion on its annual financial statements.

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Executive Summary

Introduction

The overarching goal of the Chief Financial Officers (CFO) Act is to provide commanders, leaders and managers timely and reliable information, on a routine basis, with which to most effectively and efficiently manage all resources. Indeed, Secretary of Defense Donald Rumsfeld recently stated that one of his highest priorities is to have reliable, accurate, and timely financial management information upon which to make the most effective business decisions.¹

Senior Army Leaders, Administration Managers and Congressional decision makers, assess the effectiveness of operational decisions frequently. Accurate and timely financial information helps to depict program and mission progression, successes, delays, and issues. As the Army and Department of Defense (DoD) continue to modernize the financial and functional feeder systems, the data required to produce financial reports should become routine. Transactions within property accountability, personnel/pay, supply and inventory management, equipment and facility maintenance, transportation, environment remediation and other functional systems will generate financial information as a by-product. This information will reduce workload and improve accuracy—fiscal integrity.

Under the provisions of the CFO Act, the Assistant Secretary of the Army (Financial Management & Comptroller (ASA(FM&C))) is primarily responsible for managing those actions necessary to produce periodic auditable financial statements. To accomplish this mission, those business rules and system problems that hinder the flow of data and information required to produce the statements must be streamlined, reengineered, or eliminated. It has become clear that the CFO Act compels the Army to analyze each of its core functions to determine the most effective business rules and supporting systems to accomplish those functions. Additionally, the selected solutions must generate the data and information to produce the CFO statements, which are merely by-products of sound fiscal stewardship rather than an end unto themselves. It is also clear that integrated and well-coordinated changes to the business rules and supporting systems are absolutely necessary, since an isolated, or “stove pipe,” change in either will cause other rules and systems to break. Therefore, ASA(FM&C) has formed a 25 person cross-functional team and an extensive coordination process to ensure the integration of system and process changes.

¹ SECDEF Memo, 19 July 2001, Subject: Financial Management within Department of Defense

The ASA(FM&C) goals in The Army Chief Financial Officers (CFO) Strategic Plan are to improve individual support to the Soldier and to make the workplace more effective by modernizing business rules and the use of automation while generating the data to produce the auditable CFO financial statements. If the improved personal and professional support systems – both functional and financial - are designed correctly, seamless data collection and flow into the accounting records will occur without additional work. Single Stock Fund is the prime example of this two-prong approach to system modernization. Single Stock Fund represents the first fully integrated logistics and financial process the Army ever developed. This design integration means a modern, more effective, more efficient logistics process first with simultaneous financial visibility and accountability as an “automatic” benefit. The Defense Property Accountability System (DPAS) is another example. DPAS gives the property managers a greatly improved asset control system. DPAS reduces their daily property book maintenance workload, while far in the background it generates the data required to produce commander’s management information and vital portions of the CFO statements.

On 19 July 2001, Secretary Rumsfeld directed the OSD Comptroller to form a Project Manager Office to oversee the development of a strategic operational system architecture for all DoD and Military Services’ financial and financial feeder systems.² This effort is a monumental change in the way computer systems development has been managed in the past. For the first time, DoD system architects will have defined operational, systems and technical targets that they must achieve before they can proceed with the system development. Should the developers miss the targets, they must retrace their steps and correct the deficiencies before the system is fielded for use. The OSD Comptroller was assigned this task to ensure the systems provide “transactional byproduct data” that is needed to update financial records from which CFO financial statements are generated without additional labor, delays, and burdensome data calls.

As the Army and DoD system program managers continue to work hard to get the new architecture in place, business rules to complete our tasks and missions are being rewritten to streamline current business practices and procedures. “We have always done it this way” is no longer an acceptable reason for sustaining archaic business practices. Department of the Army Staff, Army agencies, major commands, audit organizations and DFAS representatives are aggressively reviewing policies, procedures, and regulations to determine if there are better business practices that can be used to accomplish our missions and tasks. Business practices must be the best, most effective, and most efficient to continue.

The Army’s eleven-year journey to implement the provisions of the CFO Act has been long and difficult. However, it has also provided an opportunity to modernize the Army’s business rules and supporting systems. By making these changes effectively we will:

² SECDEF Memo, 19 July 2001, Subject: Financial Management within Department of Defense

- ◆ Improve our soldiers' and employees' personal and professional lives
- ◆ Enhance readiness by maximizing resources for mission accomplishment
- ◆ Provide our leaders and commanders with better management tools
- ◆ Demonstrate that we, The Army of One, are reliable and responsible stewards of Army assets.

Organization of this Plan

This CFO Strategic Plan is the Army high-level blueprint of HOW we will accomplish these goals and tasks by identifying WHAT business rules and supporting systems changes are required and WHEN the changes will be made. Each action item has been assigned to a lead organization and that owner, the WHO, has the responsibility to complete the assigned on schedule.

Chapter 1, *The Importance of Quality Financial Information*, focuses on the importance of providing relevant and reliable financial information to commanders, leaders, and managers particularly in a time of constrained resources. It also addresses the importance of quality financial information in accomplishing the Army vision and how this plan directly supports that vision.

Chapter 2, *Attaining Quality Financial and Operational Information*, discusses the current legislative and regulatory requirements that impact on government resource management. It helps establish the environment in which this plan was developed in order to meet statutory compliance. It highlights the eight major goals and supporting objectives of this plan.

There are nine appendices to this plan:

- **Appendix A** contains the master Project Summary Gantt chart with all of the goals, objectives, and tasks.
- **Appendix B** provides a breakout of tasks by functional component.
- **Appendix C** lists all the milestones associated with the plan.
- **Appendix D** provides a synopsis of the major financial reforms.
- **Appendix E** is a brief description of the contents for each of the FASAB Concepts and Standards.
- **Appendix F** is a synopsis of the Army Audit Agency (AAA) audit of the Army's FY 2000 General Fund Annual Financial Statement.

- **Appendix G** is a synopsis of the Army Audit Agency audit of the Army's FY 2000 Working Capital Fund Annual Financial Statement.
- **Appendix H** is a glossary of terms used throughout this document.

The Importance of Quality Financial Information

Information and Decision-Making

Commanders, staff, and management, regardless of the organization level, are faced with the allocation and redistribution of resources on a daily basis due to changing missions, requirements and directives. Whether these resources are supporting existing assets or procurement of new ones, all impact the funding availability and fiscal accountability of the current organization and its ability to perform in the future. “Bullets versus beans” or “mission versus administration” are difficult decisions in the best of situations. Decision-makers need relevant, reliable financial and operational information to make meaningful decisions that maximize performance, minimize the costs, and solve the immediate and future problems.

Evolution of the Legislative Environment

Congress has taken an active role in improving the quality of financial and operation information by enacting legislation that has forever changed federal financial management.

The CFO Act of 1990 required major federal agencies to prepare financial statements and improve financial management and accountability.

The Government Performance and Results Act (GPRA) of 1993 required agencies to report on plans and performance systematically.

The Government Management Reform Act (GMRA) of 1994 extended the CFO Act to include audited agency-wide reports from all major executive branch agencies, their components, and the government as a whole.

The Federal Financial Management Improvement Act (FFMIA) of 1996, along with the Clinger-Cohen Act (CCA) of 1996 (also known as the Information Technology Management Reform Act (ITMRA)), required agencies to install integrated systems capable of following applicable accounting standards and producing auditable financial statements.

Sound Federal Agency financial management is no longer just desired, it is required.

Law and the Operational Army

Congress enacted the CFO Act and associated legislation stating that the Army and other government agencies must have quality financial information with which to make informed decisions. As a demonstration of compliance, the new legislation requires the Army to produce auditor-approved financial statements. The statement frequency will change from annual to quarterly by Fiscal Year 2003. The audit requirement verifies that the appropriate command level organizations are involved in the management of fiscal resources. Aside from meeting the legal requirement, the audited statements attest to the reliability and completeness of financial information.

The real benefit of compliance with the new directives is the improved quality of financial and organizational information available to Army operational decision-makers. To meet the requirements and be useful, this information must be both relevant and reliable. In order to be relevant, information must be timely (available), provide feedback (responsive), and have utility (relate) in forecasting future events. To be reliable, the information must be valid (accurate), verifiable (auditable), and neutral (unbiased). An ultimate test of quality information is the ability to produce accurate, verifiable financial statements as a by-product of keeping operational leadership informed. The interrelationship of improving the quality and completeness of information improves the capabilities of the organizational leadership while attaining the regulatory requirements.

Mission Performance and Stewardship Responsibilities

Legislative mandates and Army's ability to execute missions across the full spectrum of military operations may seem unrelated. However, they are connected by the requirement for strong fiscal management of the Army's resources, resources needed to meet priorities and critical needs. The effective and efficient use of and accounting for federal resources will always be a Stewardship challenge. The solution is to support the operational needs first and foremost while ensuring adequate controls in a visible background.

Effectively integrating the financial processes and systems with the functional processes and systems provides commanders with a complete view of their options and flexibility. With quality information, commanders can better assess their ability to train, maintain and perform within existing limitations and better articulate the financial costs and benefits associated with various options to the chain of command. Integrating financial business processes into the functional system design will permit the generation of fiscal data as a by-product without requiring additional workload on the Soldier.

Integrating these various processes and systems is precisely what is required to obtain an unqualified audit opinion on the Army's annual financial statements and compliance with the CFO Act. Unqualified opinion is an auditor's conclusion that the information produced by the financial system and reflected in the financial statements reliably depicts the current financial position and results of Army

operations. An unqualified opinion attests to the quality of the information reported and is a strong signal that the Army is fully meeting its stewardship responsibilities. Both the reporting and decision-makers requirements are met through the same information and integration improvement process.

Attaining Quality Financial and Operational Information

The Vision

The Army Vision

**Soldiers on point for the Nation . . . persuasive
in peace, invincible in war.**

ASA(FM&C) Vision

***Provide timely and creditable financial
information, guidance...to foster stewardship and
accountability in support of Army mission
accomplishment.***

Army leaders are working toward the Army's vision. The relationship of relevant and reliable operational and financial information in an era of constricted resources and achieving the Army vision is very important. The ASA (FM&C) vision statement is clear recognition of the strong linkages between achieving the Army vision and ensuring Army leaders to have timely and creditable information in their hands.

Achieving the Army vision requires resources. The reality is that the Army is not likely to receive substantially more financial resources than it has in recent years. Therefore, an important step in achieving this vision is to maximize the effective use of the resources available. To that end, the Army must improve managerial efficiency in order to avoid costs and generate savings to pay for the force required to implement the National Military Strategy. Avoiding costs, achieving efficiencies, and generating savings will only occur if decision-makers have timely and creditable information - - information that is both relevant and reliable. Without it, they are just as likely to make the wrong decisions as right ones.

In this context, the long term view requires coordinated action to integrate the operational and financial processes and systems and achieve an unqualified opinion on the Army's financial statements, a stamp of approval on the information included. The critical success key is the generation of the fiscal data as a by-product of the functional transaction without additional efforts by the Soldier.

Road Map to Improvement

The Army Chief Finance Officers (CFO) Strategic Plan is the road map that is being used to accomplish those tasks and actions necessary to obtain a qualified opinion on its financial statements by FY 2004 and an unqualified opinion by FY 2006. The CFO Strategic Plan is supported by a multi-functional working group under the direction of the Deputy Assistant Secretary of the Army for Financial Operations and Comptroller (DASA-FO&C). The Strategic Plan is also the Army-wide plan to improve and validate management information, not just a financial management. It is the road map to attainment of the desired improvement and sustainment level.

Supporting Goals

The Army CFO Strategic Plan is the action plan of a series of goals and objectives that starts with the Army vision. In order to accomplish the vision and its implied task to provide timely and creditable information to decision-makers, the ASA(FM&C) and the Strategic Plan Working Group developed eight goals and underlying objectives. Working together in an integrated effort, these goals and objectives will be accomplished.

Goals and Objectives

Goal 1: Improve accountability over all Army assets and liabilities.

Objectives:

1. Improve accountability over all Army assets to include: fund balance with treasury, governmental and intragovernmental investments, accounts receivable, cash and other monetary assets, operating materials and supplies, war reserves, property, plant and equipment.
2. Improve accountability over all Army liabilities to include: accounts payable, contingent liabilities, environmental restoration liabilities, hazardous waste liabilities, and disposal liabilities.

Goal 2: Improve accountability over Army net costs.

Objectives:

1. Identify all responsibility segments and cost centers within the Army.
2. Develop interim method to determine expenditures for all Army responsibility segments.
3. Determine net cost of operations.
4. Develop cost accounting system or cost finding techniques.

Goal 3: Improve accountability over the Army net position.

Objectives:

1. Ensure proper recording of prior period adjustments.
2. Clean up existing balances.
3. Ensure proper recording and disclosure of stewardship land previously recognized as assets.
4. Recognize and transfer-out required exchange revenues to Treasury.

Goal 4: Improve accountability and oversight of budgetary resources.

Objectives:

1. Determine the status of all Army General Fund budgetary resources.
2. Develop and issue procedures for reconciling balances in suspense account 6875 with Treasury.
3. Issue policy guidance to reconcile imbalances between the Standard Operations and Maintenance Army Research and Development System's fund and history databases.
4. Implement procedures requiring periodic tests to ensure the databases remain in balance.
5. Determine the status of all Army Working Capital Fund budgetary resources.

Goal 5: Improve accountability for all Army financing sources.

Objectives:

1. Establish process for implementing OSD guidance.
2. Assess whether Statement of Financing is compiled in accordance with form and content instructions.
3. Ensure costs capitalized on balance sheet are accurately reported.
4. Implement corrective actions to address identified problems.
5. Improve accountability over exchange revenues.
6. Improve accountability over other financial sources.
7. Reconcile between budgetary resources obligated and net cost of operations.

Goal 6: Improve accountability of Army stewardship property, equipment, and land.

Objectives:

1. Report stewardship assets at major program or category level.
2. Improve accountability for stewardship investments.

3. Improve accountability over Army National Defense Property, Plant and Equipment (PP&E).
4. Improve accountability of stewardship land.
5. Develop method for reporting of Heritage Assets.
6. Develop a methodology for estimating environmental disposal costs relating to national defense equipment.
7. Determine a procedure to provide Procurement and Research and Development Investments annually on the Supplementary Stewardship Report.
8. Improve accountability over non-federal physical property.

Goal 7: Ensure that all financial statement data obtained from the critical feeder systems are reliable.

Objectives:

1. Ensure that critical feeder systems pass reliable information to the financial management system.
2. Identify any additional feeder systems, existing or future, that are critical to the Army and must be CFO compliant.

Goal 8: Improve internal controls and compliance with laws and regulations.

Objectives:

1. Identify all areas where internal controls are needed to ensure adequate financial control.
2. Ensure that all material internal control weaknesses related to financial statements are corrected.

Implementing the Plan

This strategic plan will achieve goals and objectives that support the Army's vision as described above. The tasks required to accomplish each goal and objective are identified in Appendix A. In addition, Appendix B further segregates the tasks by each staff agency responsible. It is now up to each agency to ensure that a tactical implementation plan is in place that will enable them to

accomplish each task. Each staff agency's plan must identify the specific activities and resources required to complete each task. This follow-through must occur so the Army will collectively realize the vision. There are myriad tasks in this plan, and establishing priorities for the tasks must rest with each responsible functional component. The milestones chart in Appendix C provides an overall timeline showing when actions must be completed, and will provide a baseline from which the overall Strategic Plan will be monitored. Allocating resources and establishing priorities are decisions left for each component's tactical implementation plan. ASA(FM&C) chairs quarterly In-Process Reviews (IPRs) with all agencies involved to ensure that key actions are occurring as planned. On an annual basis, ASA(FM&C) will host a review the entire plan and make adjustments driven by changing circumstances. In addition to the quarterly IPRs, the CFO Strategic Plan Working Group may form and participate in a variety of Integrated Process Teams (IPTs) that would meet on a more frequent basis and will focus on specific tasks and functional areas. These teams would provide additional emphasis and resources to selected areas within the plan. By aggressively monitoring execution, we can ensure that our business processes and reporting mechanisms fully support the Army, its commanders, and its soldiers.

Updating the Plan

This plan will be posted to the ASA(FM&C) web site and updates will be posted as required. The web site address is: <http://www.asafm.army.mil/financial.htm>.



CFO Plan Summary

This appendix provides the entire Army CFO Strategic Plan for both the General Fund and the Working Capital Fund sorted by the Work Breakdown Structure (WBS) number.

Column 1: A code that signifies the task as a General Fund (GF) task, a Working Capital Fund (WCF) task, or both.

Column 2: Provides a WBS number, which acts as a built-in outline.

Column 3: Depicts the plan in outline form using goals, objectives and tasks. Tasks containing a reference in parenthesis, such as (B1. 2) refer to the DoD Implementing Strategies.

This revision is effective October 2001. It shows the status of all tasks.

A ^ indicates that an AAA review of the requirement is needed before work can begin. If a task is for both Working Capital and General Fund and the annotation is “^GF Only,” it means AAA has yet to make a determination for the General Fund, but has found the Army to be non-compliant in the Working Capital Fund and planning should proceed.

Column 4: Provides the lead agency or organization responsible for the task.

Column 5: Provides the support organization(s) or agency responsible for the task.

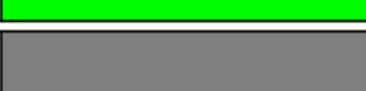
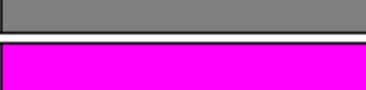
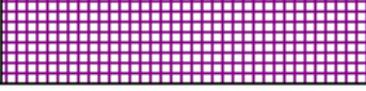
Column 6: Establishes the date the task should be started in order to complete the task on time.

Column 7: Establishes the expected completion date of the task.

Column 8: Provides the percent completion of the task.

Column 9: Provides the Gantt chart.

Gantt: Illustrates the timeline for each task. It also shows the lead responsible for each task at the end of the timeline bar. The column also shows each reporting milestone highlighted in red and identified by a diamond (◆). The table below provides a color code for each of the organizations that have a lead responsibility for the successful completion of the task. Organizations acting only in a supporting role throughout the strategic plan are not color-coded.

Organization	Color Key
AAA	
ACSIM	
Army National Guard	
ASA(FM&C)	
ASA(ALT)	
CEAC	
DFAS	
DCSLOG	
MTMC	
HQ-AMC	
COE	
OSD	
DLA	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	1	Improve Accountability over all Army Assets and Liabilities (Balance Sheet)	ASA(FM&C)	DFAS	Apr 25 '96	Sep 28 '07	4%	ASA(FM&C)																															
Both	1.1	Improve Accountability over all Army Assets	ASA(FM&C)	DFAS	Apr 25 '96	Jan 10 '05	0%	ASA(FM&C)																															
Both	1.1.1	Improve Accountability over the Fund Balance with Treasury Account	DFAS	ASA(FM&C)	Sep 1 '98	Aug 24 '04	25%	DFAS																															
GF	1.1.1.1	Issue and implement guidance for resolving the unreconcilable amounts on the check issue differences	DFAS	ASA(FM&C), MACOMs	Jun 28 '99	Sep 30 '02	25%	DFAS																															
GF	1.1.1.2	Determine how to resolve older check issue discrepancies, when documentation is no longer available	DFAS	(FM&C), MACOMs, Treas	Oct 1 '01	Mar 29 '02	20%	DFAS																															
WCF	1.1.1.7	Reconcile long standing undistributed disbursements and collection so that FBWT amounts are properly adjusted for these amounts	DFAS	DFAS-HQ	Oct 1 '98	Aug 24 '04	33%	DFAS																															
WCF	1.1.1.7.1	Identify unsupported amounts	DFAS	DFAS-HQ	Oct 1 '98	Dec 29 '00	100%	DFAS																															
WCF	1.1.1.7.2	Provide guidance for disposition of unsupported balances	DFAS		May 31 '00	Sep 30 '02	40%	DFAS																															
WCF	1.1.1.7.3	Make necessary adjustments and eliminate the unsupported, undistributed disbursements and collections	DFAS	(BUR), DFAS-HQ, AAA	Jul 31 '99	Aug 24 '04	0%	DFAS																															
Both	1.1.1.8	Accurately report fund balance with Treasury	DFAS		Sep 1 '98	Sep 30 '02	60%	DFAS																															
Both	1.1.1.8.1	Reconcile and clear the statement of differences	DFAS		Nov 2 '99	Dec 28 '01	80%	DFAS																															
GF	1.1.1.8.2	Correctly report General Fund balance in financial statements^	AAA		Dec 10 '01	Sep 30 '02	50%	AAA																															
GF	1.1.1.8.3	Correctly report General Fund balances at appropriation level in the financial statements^	AAA		Sep 1 '98	Sep 30 '02	50%	AAA																															
WCF	1.1.1.9	AAA will gain access and approval authority to obtain monthly detail reports from disbursement offices in order to develop a modified audit approach to reviewing FBWT	AAA		Sep 1 '98	Mar 21 '02	50%	AAA																															

^ Requiring AAA review

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
WCF	1.1.1.10	Establish Long-Term Solutions to improve the accountability and reporting of FBWT	DFAS		Oct 1 '98	Apr 22 '02	0%	██████████				DFAS																											
GF	1.1.1.11	Disclose in the General Fund financial statements the difference between FBWT in the Army GLA and balance in Treasury	DFAS		Dec 29 '00	Dec 29 '00	100%	◆ DFAS																															
GF	1.1.1.12	Institutionalize the monthly reconciliation and reporting of FBWT GLA with Treasury balances	DFAS		Oct 1 '99	Jun 30 '03	43%	██████████				DFAS																											
GF	1.1.1.12.1	Incorporate institutionalized procedures	DFAS	OSD(C)	Oct 1 '99	Dec 29 '00	100%	= DFAS																															
GF	1.1.1.12.2	Develop Training Course	DFAS		Jan 31 '00	Sep 30 '02	40%	██████████				DFAS																											
GF	1.1.1.12.3	Deliver training to DFASIN and OPLOCs	DFAS		Nov 30 '01	Dec 31 '02	10%	██████████				DFAS																											
GF	1.1.1.12.4	Conduct follow-up and validate effectiveness & application of new reconciliation procedures	DFAS	DFAS-IN	Jul 22 '02	Jun 30 '03	10%	██████████				DFAS																											
GF	1.1.2	Improve Accountability over Governmental and Intragovernmental Investments by automating the reporting (implement Army Financial Management System)	DFAS		Sep 1 '98	Aug 25 '03	0%	██████████				DFAS																											
GF	1.1.3	Improve Accountability of all Army Receivables (Entity and Non-Entity Governmental and Intragovernmental)	DFAS		Apr 25 '96	Sep 30 '03	9%	██████████				DFAS																											
GF	1.1.3.1	Automate the reporting of Army Receivables (implement Army Financial Management System)	DFAS		Oct 1 '98	Sep 24 '03	0%	██████████				DFAS																											
Both	1.1.3.2	Determine the source of all Army Receivables and ensure that all receivables are identified and recorded.	DFAS		Oct 1 '01	Sep 30 '02	20%	██████████				DFAS																											
Both	1.1.3.2.1	Record a receivable when an Army General or Working Capital fund establishes a claim based on legal provisions or the provision of goods or services (SFFAS # 1, par. 41) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	30%	██████████				DFAS																											
GF	1.1.3.2.2	Establish reasonable estimates when the amount of the receivable is unknown (SFFAS # 1, par. 41) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	██████████				DFAS																											
GF	1.1.3.3	Determine if there is a need for an allowance for bad debt account	DFAS	(FM&C)	Apr 25 '96	Sep 30 '03	0%	██████████				DFAS																											

^ Requiring AAA review

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.1.3.3.1	Determine if allowance for bad debt account is done correctly	DFAS	(FM&C), AAA	Apr 25 '96	Sep 30 '03	0%	DFAS																															
Both	1.1.3.4	Recognize losses when it is unlikely (greater than 50 percent chance) that receivables will be fully collected (SFFAS # 1, par. 44) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	30%	DFAS																															
WCF	1.1.3.5	Recognize an allowance for estimated uncollectible Accounts Receivable to reduce the reported gross amount to net realizable value (SFFAS # 1, par. 45)	DFAS		Oct 1 '01	Sep 30 '02	30%	DFAS																															
GF	1.1.3.6	Disclose the major categories of Accounts Receivable by amount, type, and methodology to estimate the allowance for uncollectible amounts (SFFAS # 1, par. 52)^	DFAS		Sep 30 '02	Sep 30 '02	10%	DFAS																															
Both	1.1.4	Improve Accountability over all Army Cash and Other Monetary Assets	DFAS		Oct 1 '98	Sep 24 '03	4%	DFAS																															
Both	1.1.4.1	Automate the reporting of Army Cash and Other Monetary Assets with implementation of Army Financial Management System	DFAS		Oct 1 '98	Sep 24 '03	0%	DFAS																															
WCF	1.1.4.2	Automate the reporting of Army Working Capital Fund Cash and Other Monetary Assets with implementation of accounting system	DFAS		Oct 1 '98	Sep 30 '02	10%	DFAS																															
Both	1.1.4.3	Improve Accountability over all Army Advances and Prepayments	DFAS		Oct 1 '01	Sep 30 '02	10%	DFAS																															
Both	1.1.4.3.1	Report advances and prepayments paid out as assets (SFFAS # 1, par. 59) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	10%	DFAS																															
Both	1.1.4.3.2	Reduce advances and prepayments after related goods or services are received, contract terms are met, progress payments made, or expenses expire (SFFAS # 1, par. 59) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	10%	DFAS																															
GF	1.1.4.3.3	Separately report advances and prepayments to federal entities and non-federal entities (SFFAS # 1, par. 61) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															
Both	1.1.5	Improve Accountability over Inventory and Other Related Property	DCSLOG		Oct 2 '98	Jan 10 '05	32%	DCSLOG																															
WCF	1.1.5.1	Improve accountability over Inventory	AMC		Oct 2 '00	Jan 10 '05	17%	AMC																															
WCF	1.1.5.1.1	Record inventory in property records when title passes or when goods are received (SFFAS # 3, par. 19)	AMC		Jan 10 '03	Jan 10 '05	0%	AMC																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
WCF	1.1.5.1.2	Reduce the inventory upon sale or use in providing a service by the cost of goods sold (SFFAS # 3, par. 19) ^	AMC		Oct 2 '00	Dec 31 '01	80%	AMC																															
Both	1.1.5.1.3	Value inventory at historical cost (MAC) and prepare notes to the financial statements in accordance with guidance for the method selected. (SFFAS # 3, par. 20, 35)	AMC		Mar 27 '01	Sep 30 '03	10%	AMC																															
WCF	1.1.5.1.4	Provide policy so HQ-AMC can value inventory using the latest acquisition cost vs. standard prices (SFFAS # 3, par. 23)	OSD(C)		Oct 2 '00	Oct 18 '01	0%	OSD(C)																															
WCF	1.1.5.1.5	Provide policy so HQ-AMC can establish and disclose criteria for holding items in reserve for future sale (SFFAS # 3, par. 28)	OSD(C)		Oct 18 '01	Oct 18 '01	0%	OSD(C)																															
WCF	1.1.5.1.6	Provide policy so HQ-AMC can value inventory held for repair using either the allowance or direct method (SFFAS # 3, par. 32 & 33)	OSD(C)		Sep 28 '01	Sep 28 '01	0%	OSD(C)																															
WCF	1.1.5.1.7	Prepare a note to the financial statements for inventory in accordance with SFFAS # 3, par. 35	OSD(C)		Mar 22 '01	Jul 26 '01	0%	OSD(C)																															
Both	1.1.5.2	Improve Accountability over Operating Materials and Supplies (OM&S)	DCSLOG	AMC	Oct 2 '98	Sep 30 '03	59%	DCSLOG				DCSLOG																											
Both	1.1.5.2.1	Obtain final approval from OSD for the use of the Purchase Method vs. the Consumption Method	DCSLOG	AMC	Oct 2 '00	Sep 30 '03	50%	DCSLOG				DCSLOG																											
GF	1.1.5.2.3	Determine the cost flow assumption method used to determine historical cost of ending OM&S and cost of goods consumed (SFFAS # 3, par. 44) ^	DCSLOG		Oct 2 '00	Jul 6 '01	100%	DCSLOG																															
GF	1.1.5.2.3	Automate the reporting of OM&S	DCSLOG		Jul 3 '00	Sep 30 '03	50%	DCSLOG				DCSLOG																											
GF	1.1.5.2.3.1	Determine the feasibility of modifying feeder systems and financial management systems to support the consumption method (if selected)	DCSLOG	LOG, AMC	Jul 19 '01	Sep 30 '03	50%	DCSLOG				DCSLOG																											
GF	1.1.5.2.3.2	Compile Army OM&S	DCSLOG		Jul 3 '00	Jul 19 '01	100%	DCSLOG																															
GF	1.1.5.2.3.2.1	Verify Army OM&S inventory processes, modify procedures and monitor compliance (I.S. B.1., 2, b)	DCSLOG	LOGSA	Jul 3 '00	Jul 19 '01	100%	DCSLOG																															
GF	1.1.5.2.3.2.1.1	Modify the Army OM&S inventory process procedures as necessary	DCSLOG	LOGSA	Jul 3 '00	Jul 19 '01	100%	DCSLOG																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.1.5.2.3.2.1.2	Monitor compliance of new Army OM&S inventory procedures	DCSLOG	LOGSA	Oct 2 '00	Jul 19 '01	100%	██████████				DCSLOG																											
WCF	1.1.5.2.4	Improve Accountability over OM&S for Depot Maintenance and Ordnance	DCSLOG		Oct 2 '98	Jul 31 '02	23%	██████████				DCSLOG																											
WCF	1.1.5.2.4.1	Automate the reporting of OM&S for Depot Maintenance and Ordnance	DCSLOG		Oct 2 '98	Jul 19 '01	25%	██████████				DCSLOG																											
WCF	1.1.5.2.4.1.1	Determine the feasibility of modifying feeder systems and financial management systems to support the consumption method (if selected)	DCSLOG	AMC	Jan 21 '99	Jul 19 '01	20%	██████████				DCSLOG																											
WCF	1.1.5.2.4.1.2	Conduct a review to determine whether or not to go to the consumption method or the purchase method	DCSLOG	AMC, LOGSA	Oct 2 '98	Jul 19 '01	29%	██████████				DCSLOG																											
WCF	1.1.5.2.4.2	Provide policy so HQ-AMC can disclose criteria considered in identifying OM&S held in reserve for future use (SFFAS # 3, par. 46)	OSD(C)		Jul 31 '02	Jul 31 '02	0%					OSD(C)																											
WCF	1.1.5.2.6	Improve the accountability of Excess, Obsolete and Unserviceable OM&S	AMC		Mar 27 '01	Sep 30 '03	10%	██████████				AMC																											
WCF	1.1.5.2.6.1	Provide policy so HQ-AMC can report or disclose the difference between the carrying amount of OM&S prior to their identification as excess, obsolete, or unserviceable & their estimated net realizable value as a loss (or gain) (SFFAS # 3, par. 48)	OSD(C)		Mar 27 '01	Sep 30 '03	10%	██████████				OSD(C)																											
WCF	1.1.5.2.6.2	Provide policy so HQ-AMC can recognize subsequent adjustments to the estimated net realizable value or any loss or gain upon disposal of OM&S (SFFAS # 3, par. 48)	OSD(C)		Mar 27 '01	Sep 30 '03	10%	██████████				OSD(C)																											
Both	1.1.6	Improve Accountability over all Army General Equipment	DCSLOG		Oct 2 '98	Sep 30 '03	76%	██████████				DCSLOG																											
GF	1.1.6.1	Automate the reporting of Army general equipment	DCSLOG		Oct 2 '98	Sep 30 '03	76%	██████████				DCSLOG																											
Both	1.1.6.1.1	Establish a baseline of all Army general equipment	DCSLOG		Nov 3 '98	Sep 30 '03	70%	██████████				DCSLOG																											
Both	1.1.6.1.1.1	Validate existence and complete valuation of all Army General Equipment (a) (OSD personal property contract) (I.S. A.2., 4 and 5, a)	ASA(FM&C)		Nov 3 '98	Dec 31 '01	0%	██████████				ASA(FM&C)																											
GF	1.1.6.1.1.2	Refine definition for general PPE vs. NDE	ASA(FM&C)	Equipment Working Group	Dec 11 '98	Oct 25 '01	100%	██████████				ASA(FM&C)																											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	1.1.6.1.1.3	Transfer General PP&E to DPAS	DCSLOG (DALO-SMP)	LOGSA, AMC	Aug 11 '00	Dec 31 '01	99%	██████████				██████████																											
Both	1.1.6.1.1.4	Validate AMMEDPS data integrity	DCSLOG (DALO-SMP)	LOGSA, AMC	Jul 4 '00	Sep 28 '01	50%	██████████				██████████																											
Both	1.1.6.1.1.5	Modify logic protocol in DPAS for NDE	DCSLOG (DALO-SMP)	Equipment Working Group	Aug 9 '00	Sep 28 '01	100%	██████████				██████████																											
Both	1.1.6.1.1.6	Determine extent of data call for NDE	DCSLOG (DALO-SMP)		Jun 2 '00	Aug 15 '01	100%	██████████				██████████																											
Both	1.1.6.1.1.7	Improve Accountability of Internal Use Software	ASA(FM&C)		Oct 2 '00	Oct 31 '02	10%	██████████				██████████																											
Both	1.1.6.1.1.7.1	Capitalize Internal use software in accordance with SFFAS # 6, par. 27-28; SFFAS # 10, par. 15 ^	ASA(FM&C)		Oct 1 '02	Oct 31 '02	10%																																
Both	1.1.6.1.1.7.2	Capitalize all costs (direct and indirect) incurred during the software development stage defined in SFFAS # 10, par. 16 ^	ASA(FM&C)		Oct 1 '02	Oct 31 '02	10%																																
Both	1.1.6.1.1.7.3	Expense all data conversion costs incurred in accordance with SFFAS # 10, par. 19 ^	ASA(FM&C)		Oct 1 '02	Oct 31 '02	10%																																
Both	1.1.6.1.1.7.4	Ensure that multiuse software is accounted for using the same basis of accounting as internal use software (SFFAS # 10, par. 21) ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	10%																																
Both	1.1.6.1.1.7.5	Capitalize and depreciate all integrated software (I.e. software that is integral to the operation of General PP&E) as a part of General PP&E in accordance with SFFAS # 10, par. 22 ^	DCSLOG		Oct 2 '00	Sep 28 '01	10%	██████████				██████████																											
Both	1.1.6.1.1.7.6	Allocate the capitalizable and non-capitalizable costs of bundled products and services in accordance with SFFAS # 10, par 23 ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	10%																																
Both	1.1.6.1.1.7.7	Prepare a note to the financial statements for material software costs in accordance with SFFAS # 10, par. 35 ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	10%																																
Both	1.1.6.1.1.8	Ensure that the cost of General Equipment transferred from other federal entities is recorded in accordance with SFFAS # 6, par. 31 ^	DCSLOG		Oct 2 '00	Dec 31 '01	100%	██████████				██████████																											
Both	1.1.6.1.1.9	Ensure that General Equipment acquired through exchange is recorded in accordance with SFFAS # 6, par. 32 ^	DCSLOG		Oct 2 '00	Jun 28 '02	75%	██████████				██████████																											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	1.1.6.1.1.10	Record general equipment in property records when title passes or when goods are received (SFFAS # 6, par. 34)	DCSLOG		Mar 22 '01	Sep 30 '03	50%	██████████				██████████				██████████				██████████				██████████				██████████				██████████				██████████			
Both	1.1.6.1.1.11	Record General Equipment that is disposed, retired, or removed from service in accordance with SFFAS # 6, par. 38-39 ^WCF only	DCSLOG		Oct 2 '00	Sep 30 '02	75%	██████████				██████████				██████████				██████████				██████████				██████████				██████████				██████████			
Both	1.1.6.1.1.12	Prepare notes for adjustments made to general property by major class in accordance with SFFAS # 6, par.44, 45 ^	DCSLOG		Oct 2 '00	Dec 31 '01	100%	██████████				██████████				██████████				██████████				██████████				██████████				██████████				██████████			
Both	1.1.6.1.2	Complete fielding of automated systems that will provide accountability and compute depreciation	DCSLOG (DALO-SMP)		Oct 2 '98	Sep 30 '02	91%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
GF	1.1.6.1.2.1	Field DPAS to required units and activities	ASA(FM&C)	(DALO-SMP), ACSIM	Apr 5 '00	Dec 31 '01	99%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
GF	1.1.6.1.2.2	Verify the accuracy of the personal property data during the transfer to DPAS (I.S. A.1., 9, c)	ASA(FM&C)	(DALO-SMP), AMC	Oct 2 '98	Feb 28 '02	80%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
Both	1.1.6.1.2.3	Ensure that General Equipment is recorded at acquisition/historical cost, including all costs incurred to bring the equipment to a form and location suitable for its intended use (SFFAS # 6, par. 26)	DCSLOG		Mar 22 '01	Sep 30 '02	95%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
GF	1.1.6.1.2.4	Calculate and Record depreciation in accordance with SFFAS # 6, par. 35-37)	DCSLOG		Sep 20 '00	Mar 29 '02	100%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
Both	1.1.7	Improve Accountability and Valuation of all Army Real Property	ACSIM		Sep 1 '98	Sep 30 '03	0%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
Both	1.1.7.1	Establish a baseline of all Army real property	ACSIM	USACE	Sep 1 '98	Sep 30 '03	0%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
Both	1.1.7.1.1	Compile all Army real property at the Installations	ACSIM	USACE	Sep 1 '98	Sep 30 '03	52%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
Both	1.1.7.1.1.1	Identify real property on Army installations that should be reported on balance sheet	ACSIM	USACE	Sep 1 '98	Sep 30 '03	51%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
GF	1.1.7.1.1.1.1	Ensure procedures are in place and verify that all heritage assets are removed from the balance sheet in accordance with SFFAS # 6, par. 63 ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							
GF	1.1.7.1.1.1.2	Ensure procedures & verify that all land and land rights owned by the Army & not acquired for or in connection with other PP&E are removed from the balance sheet in accordance with SFFAS # 6, par. 68 & SFFAS # 8, par 74; SFFAS # 14, par. 10, 11 ^	ACSIM	AAA	Sep 30 '03	Sep 30 '03	0%	██████████				██████████				██████████				██████████				██████████				██████████				██████████							

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	1.1.7.1.1.1.3	Ensure accurate values are contained in real property automated records by (TBD)	ACSIM	USACE	Mar 22 '01	Sep 30 '03	8%	█				█				█				█				█				█				█							
Both	1.1.7.1.1.1.3.1	Update DA Pamphlet 420-6, DPW Resource Management System	ACSIM	USACE	Mar 23 '01	Jun 27 '02	0%	█				█ ACSIM																											
Both	1.1.7.1.1.1.3.2	Ensure that Real Property is recorded at acquisition/historical cost, including all costs incurred to bring the real property to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ACSIM	USACE	Mar 22 '01	Jun 28 '02	0%	█				█ ACSIM																											
Both	1.1.7.1.1.1.3.3	Ensure that the cost of Real Property transferred from other federal entities is recorded in accordance with SFFAS # 6, par. 31 ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%													█ ACSIM																			
Both	1.1.7.1.1.1.3.4	Ensure that Real Property acquired through exchange is recorded in accordance with SFFAS # 6, par. 32 ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%													█ ACSIM																			
Both	1.1.7.1.1.1.3.5	Verify the accuracy of the real property data during the transfer to DPAS (I.S. A.1., 9, c)	ACSIM	USACE	Oct 18 '01	Oct 18 '01	100%					█ ACSIM																											
WCF	1.1.7.1.1.1.3.6	Calculate and Record depreciation in accordance with SFFAS # 6, par. 35-37)	ACSIM	USACE	Mar 21 '02	Sep 30 '03	0%					█				█ ACSIM																							
Both	1.1.7.1.1.1.3.7	Record Real Property that is disposed, retired, or removed from service in accordance with SFFAS # 6, par. 38-39 ^WCF only	ACSIM	USACE	Oct 18 '01	Oct 18 '01	100%					█ ACSIM																											
GF	1.1.7.1.1.1.3.8	Ensure that the costs to renovate, improve, or reconstruct operating components of heritage assets used in govt. ops are included in general PP&E , are capitalized and depreciated over the useful life of the asset (SFFAS # 6, par. 59) ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%													█ ACSIM																			
GF	1.1.7.1.1.1.3.9	Record significant existing structures acquired along with stewardship land and used in operations as general PP&E (SFFAS # 8, par. 71, 78)	ACSIM	USACE	Oct 18 '01	Mar 29 '02	75%					█ ACSIM																											
GF	1.1.7.1.1.1.3.10	Record in the property record the present value of property acquired through the foreclosure of direct or guaranteed loans (SFFAS # 2, par. 57) ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%													█ ACSIM																			
GF	1.1.7.1.1.1.3.11	Recognize third party claims against foreclosed assets in accordance with SFFAS # 2, par. 58 ^	DFAS	USACE	Oct 25 '01	Sep 30 '02	10%					█				█ DFAS																							
Both	1.1.7.1.1.1.4	Develop interface between PRIDE and DPAS	ACSIM	USACE, DPAS	Sep 1 '98	Sep 30 '03	70%	█				█				█				█ ACSIM																			
GF	1.1.7.1.1.1.4.1	Develop interface between PRIDE and DPAS	ARNG	ACSIM, DFAS-HQ, DPAS	Oct 2 '98	Apr 30 '01	0%	█				█ ARNG																											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.1.7.1.1.1.4.2	Test the interface between PRIDE and DPAS	ARNG	ACSIM, DFAS-HQ, DPAS	Oct 31 '00	Mar 30 '01	100%	 ARNG																															
Both	1.1.7.1.1.1.4.3	Validate system interface data	ACSIM	USACE, DFAS-HQ, Installations	May 12 '00	Nov 15 '00	100%	 ACSIM																															
Both	1.1.7.1.1.1.4.3a	Validate RPI in PRIDE	ARNG		May 21 '01	Sep 28 '01	0%	 ARNG																															
Both	1.1.7.1.1.1.4.3b	Accept PRIDE RPI into HQEIS	ACSIM		Mar 29 '02	Mar 29 '02	100%					 ACSIM																											
Both	1.1.7.1.1.1.4.3c	Validate DPAS/PRIDE data conversion process	ARNG		May 21 '01	Sep 28 '01	0%	 ARNG																															
Both	1.1.7.1.1.1.4.3d	Test PRIDE/DPAS interface	ARNG		May 21 '01	Sep 28 '01	0%	 ARNG																															
Both	1.1.7.1.1.1.4.3e	FOC PRIDE/DPAS interface	ARNG		May 21 '01	Sep 28 '01	0%	 ARNG																															
Both	1.1.7.1.1.1.4.4	Provide training on PRIDE Interface	ACSIM		Sep 1 '98	Jan 29 '02	100%	 ACSIM																															
Both	1.1.7.1.1.1.4.5	Provide sustainment training on PRIDE Interface	ACSIM	(FM&C), ARNG, USACE, DFAS-HQ,	May 1 '00	Sep 29 '03	100%	 ACSIM																															
Both	1.1.7.1.1.1.4.6	Verify the accuracy of the real property data during the transfer to DPAS (I.S. A.2., 9,c)	ACSIM	(FM&C), AMC	Feb 16 '99	Nov 16 '00	100%	 ACSIM																															
GF	1.1.7.1.1.1.4.7	Improve the accountability of Construction in Process	NGB		Feb 3 '00	Jan 29 '02	100%	 NGB																															
GF	1.1.7.1.1.1.4.7.1	Capture the cost of Construction in Progress, capitalized and depreciated in DPAS upon completion of implementation for FY 2000 (I.S. A.1., 7, b)	NGB		May 9 '00	Jan 29 '02	100%	 NGB																															
GF	1.1.7.1.1.1.4.7.1.1	Manually capture the cost of Construction in Progress, capitalized and depreciated, for FY 2000	ACSIM		May 9 '00	Jan 31 '01	100%	 ACSIM																															
GF	1.1.7.1.1.1.4.7.1.2	Complete automated capture of Construction in Progress costs via IFS to DPAS interface implementation	ACSIM		Feb 1 '01	Jan 29 '02	100%	 ACSIM																															

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.1.7.1.1.1.4.7.2	Develop process for installations to capture costs of construction in process for in-house projects	ACSIM		Feb 3 '00	Aug 28 '00	100%	CSIM																															
GF	1.1.7.1.1.1.4.7.3	Transfer completed construction in progress to General PP&E when placed in service (SFFAS # 6, par. 34) ^	ACSIM		Aug 28 '00	Aug 28 '00	100%	8/28																															
Both	1.1.7.1.1.1.4.8	Prepare notes to the financial statements that explains adjustments made to real property by major class in accordance with SFFAS # 6, par. 44-45	NGB		Mar 22 '01	Nov 16 '01	75%	= NGB																															
GF	1.1.7.1.1.1.4.9	Improve Accountability Over Multi-use Heritage Assets	NGB		Oct 18 '00	Sep 30 '03	0%	← NGB																															
GF	1.1.7.1.1.1.4.9.1	Capitalize & depreciate the costs of acquisition, betterment or reconstruction of multi-use heritage assets & provide a footnote to the financial statements if the predominant use is in govt. assets (SFFAS # 16, par. 9, 18)	NGB		Apr 2 '01	Nov 16 '01	0%	█ NGB																															
GF	1.1.7.1.1.1.4.9.2	Record in the property record the fair value of multi-use heritage assets acquired through donation (SFFAS # 16, par. 11)	ACSIM		Jun 2 '03	Sep 30 '03	0%	█ ACSIM																															
GF	1.1.7.1.1.1.4.9.3	Capitalize multi-use heritage assets in accordance with SFFAS # 16, par. 15 ^	ACSIM		Oct 18 '00	Sep 27 '02	0%	█ ACSIM																															
Both	1.1.8	Improve Accountability over all Army Government Property in the possession of contractors	ASA(ALT)	(FM&C)	Dec 1 '00	Sep 30 '03	0%	← ASA(ALT)																															
Both	1.1.8.1	Review the adequacy of the current reporting processes relying primarily on the AAA and ASA(ALT) resources (I.S. A.3., 7, a)	ASA(ALT)	(FM&C), ACSIM, AMC, DFAS-IN, (DALO-SMP)	Dec 2 '02	Sep 30 '03	0%	█ ASA(ALT)																															
Both	1.1.8.2	Identify potential methodologies to improve the process to identify Army property in the possession of contractors	ASA(ALT)	(FM&C), ACSIM, DFAS-IN, (DALO-SMP),	Dec 1 '00	Sep 30 '03	0%	█ ASA(ALT)																															
Both	1.1.8.3	Determine the feasibility of automating the reporting and recording of all Army Government property in the possession of contractors per OSD guidance	ASA(ALT)	(FM&C)	Jun 3 '02	Sep 30 '03	0%	█ ASA(ALT)																															
GF	1.1.8.4	Account for govt. property in possession of contractors (SFFAS # 11, par. 10, 13)	ASA(ALT)		Dec 1 '00	Sep 30 '03	0%	█ ASA(ALT)																															
Both	1.1.8.5	Ensure that new contracts are written and existing contracts are modified to comply with new reporting formats and requirements when the new formats and requirements are received (I.S. A.3., 5, a)	ASA(ALT)	(FM&C)	Sep 2 '02	Sep 30 '03	0%	█ ASA(ALT)																															
Both	1.1.8.6	Publish policy changes that are dependent on the publication of revised guidelines by OUSD for contractor report (I.S. A.3., 7, b)	ASA(ALT)	(FM&C), AAA	Jun 3 '02	Sep 30 '03	0%	█ ASA(ALT)																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.2.1.5	Record payable based on an estimate of work completed by contractors under contract or an agreement based primarily on the entities estimate of performance (SFFAS # 1, par. 79) ^	DFAS		Oct 25 '01	Sep 30 '02	10%									DFAS																							
GF	1.2.1.6	Separately report payables covered and not covered by budgetary resources (SFFAS # 1, par. 80) ^	DFAS		Oct 25 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.2	Improve Accountability over Interest Payable	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.2.1	Recognize interest accrued but unpaid as interest payable and report as a liability (SFFAS # 1, par. 81) ^	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.2.2	Separately report interest payable to federal entities and to the public (SFFAS # 1, par. 82) ^	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.3	Improve Accountability over Actuarial Liabilities	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.3.1	Improve Accountability over Pensions, Other Retirement Benefits, and Other Post-employment Benefits (per SFFAS # 5, par. 64-121)	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.3.1.1	Record Pension Benefits in accordance with SFFAS # 5, par. 64-76 ^	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.3.1.2	Record Other Retirement Benefits in accordance with SFFAS # 5, par. 79-92 ^	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.3.1.3	Record Other Post-employment Benefits in accordance with SFFAS # 5, par. 94-96 ^	DFAS		Oct 18 '01	Sep 30 '02	10%									DFAS																							
Both	1.2.3.2	Improve Accountability over Insurance and Guarantees (SFFAS # 5, par. 97-121)	DFAS		Sep 30 '02	Sep 30 '02	0%										DFAS																						
Both	1.2.3.2.1	Record liabilities resulting from insurance and guarantees in accordance with SFFAS # 5, par. 97-114 ^	DFAS		Sep 30 '02	Sep 30 '02	0%										DFAS																						
Both	1.2.3.2.2	Record liabilities resulting from Whole Life Insurance in accordance with SFFAS # 5, par. 115-121 ^	DFAS		Sep 30 '02	Sep 30 '02	0%										DFAS																						
GF	1.2.4	Improve Accountability over Loan Guarantee Liabilities	DFAS		Sep 30 '02	Sep 30 '02	0%										DFAS																						

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.2.4.1	Recognize the present value of estimated net cash outflows of outstanding loan guarantees and prepare a note to the financial statements (SFFAS # 2, par. 23) ^	DFAS		Sep 30 '02	Sep 30 '02	0%																																
GF	1.2.4.3	Recognize acquired loans in accordance with SFFAS # 2, par. 59 ^	DFAS		Sep 30 '02	Sep 30 '02	0%																																
Both	1.2.5	Improve Accountability for Other liabilities	ASA(FM&C)		Apr 3 '01	Sep 30 '02	32%	▶				▶				▶				▶				▶				▶				▶							
GF	1.2.5.1	Provide adequate supporting documentation and reporting guidance for other Army material liabilities to ensure reliability of reported amounts	ASA(FM&C)	ACSIM, DCSLOG, SAALT, US Claims	May 14 '01	Nov 9 '01	25%	■				■																											
GF	1.2.5.2	Develop guidance to identify and report unexploded ordnance	OSD(C)	ACSIM	Dec 27 '01	Mar 29 '02	0%					■																											
WCF	1.2.5.3	Identify all "Other Liabilities" that need to be addressed	AAA		May 2 '01	Dec 28 '01	100%	■																															
WCF	1.2.5.4	Remove accrued funded payroll from "Other Liabilities" and report separately (SFFAS # 1, par. 83-84)	DFAS		Oct 1 '01	Feb 28 '02	100%					■																											
GF	1.2.5.5	Properly accrue and report military pay (SFFAS # 1, par. 84)	DFAS		Apr 3 '01	Sep 30 '02	10%	■				■																											
GF	1.2.5.6	Report advances and prepayments as "Other Current Liability" (SFFAS # 1, par. 85) ^	DFAS		Oct 18 '01	Sep 30 '02	10%					■				■																							
Both	1.2.5.7	Recognize a liability for any unpaid amounts due to federal entities as the result of non-exchange transactions (SFFAS # 5, par. 24) ^WCF only	ASA(FM&C)		Nov 13 '01	Dec 31 '01	0%					■																											
Both	1.2.5.9	Record a liability for social insurance benefits due and payable to or on behalf of beneficiaries at the end of the reporting period including claims incurred but not reported. (SFFAS # 17, par. 22) ^WCF only	ASA(FM&C)		Nov 13 '01	Dec 31 '01	0%					■																											
WCF	1.2.5.10	Recognize amounts for Unemployment benefits in accordance with SFFAS # 6, par. 63 ^	DFAS		Sep 30 '02	Sep 30 '02	0%																																
GF	1.2.6	Improve Accountability over Environmental Liabilities	ACSIM		Jul 2 '01	Nov 30 '01	0%	▶				▶				▶				▶				▶				▶											
GF	1.2.6.1	Remove environmental liabilities from "Other Liabilities and report separately (SFFAS # 1, par. 83-84)	ACSIM		Jul 2 '01	Nov 30 '01	0%	▶				▶				▶				▶				▶				▶											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	1.2.6.1.1	Report environmental liabilities covered by budgetary resources	ACSIM		Jul 2 '01	Nov 30 '01	0%					■																											
GF	1.2.6.1.2	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM		Jul 3 '01	Nov 30 '01	0%					■																											
Both	1.2.7	Improve Accountability over Hazardous Waste Liabilities	ACSIM		Oct 3 '00	Mar 29 '02	2%					→																											
Both	1.2.7.1	Provide plans to implement DoD guidance on hazardous waste liabilities and report progress once DoD guidance is received (I.S. C.1.b, 5, a)	ACSIM		Jul 24 '01	Sep 28 '01	100%					←																											
Both	1.2.7.1.1	Establish EOR's for reporting hazardous waste	ACSIM		Jul 24 '01	Sep 28 '01	100%					=																											
Both	1.2.7.2	Determine Clean-up Cost Liabilities for General PP&E	ACSIM		Oct 3 '00	Mar 29 '02	0%					→																											
Both	1.2.7.2.1	Estimate total clean-up costs when the associated General PP&E is placed in service in accordance with SFFAS # 6, par. 94-96 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											
Both	1.2.7.2.2	Recognize a reduction in the liability for clean-up costs when clean-up costs are paid (SFFAS # 6, par. 100) ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											
Both	1.2.7.2.3	Recognize total clean-up costs of general PP&E as a liability upon implementation if costs are not intended to be recovered (SFFAS # 6, par. 104) ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											
Both	1.2.7.2.4	Disclose clean-up cost in accordance with SFFAS # 6, par.107-111 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											
GF	1.2.7.3	Determine Amount for Clean-up Costs Liabilities for Stewardship PP&E	ACSIM		Oct 3 '00	Mar 29 '02	0%					→																											
GF	1.2.7.3.1	Recognize and adjust clean-up liability for stewardship assets in accordance with SFFAS # 6, par. 101-102, 104 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											
GF	1.2.7.3.2	Recognize a reduction in the liability for clean-up costs when clean-up costs are paid (SFFAS # 6, par. 103) ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											
GF	1.2.7.3.3	Disclose clean-up cost in accordance with SFFAS # 6, par. 107-111 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%					■																											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	1.2.8	Improve Accountability over Disposal Liabilities	ACSIM		Jul 12 '00	Mar 29 '02	0%	ACSIM																															
Both	1.2.8.1	Provide plans to implement the forthcoming DoD guidance on disposal liabilities when DoD guidance is received (I.S. C.2., 5, a)	ACSIM		Jul 12 '00	Mar 29 '02	0%	ACSIM																															
Both	1.2.8.2	Provide specific plans and report progress once DoD guidance is received (I.S. C.2., 6, a)	ACSIM		Jul 31 '00	Mar 29 '02	0%	ACSIM																															
GF	1.2.9	Account for Capital Lease Liabilities	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	ASA(FM&C)																															
GF	1.2.9.1	Accurately record capital lease liabilities (per SFFAS # 5, par. 44-46) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	ASA(FM&C)																															
GF	1.2.9.1.1	Segregate capital leases from operational leases (SFFAS # 5, par. 43) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	ASA(FM&C)																															
GF	1.2.9.1.2	Calculate the present value of the minimum lease payments using the applicable rate, in accordance with SFFAS # 5, par. 45 ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	ASA(FM&C)																															
GF	1.2.9.1.3	Allocate each minimum lease payment between a reduction in obligation, and interest expense to produce a constant rate of interest on the remaining liability balance (SFFAS # 5, par. 46) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	ASA(FM&C)																															
GF	1.2.9.1.4	Record as a liability the lesser of the fair value of the lease at the inception, or the present value of the minimum lease payments during the lease term, excluding executory cost to be paid by the lessor (SFFAS # 5, par. 44) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	ASA(FM&C)																															
GF	1.2.10	Establish Long Term Solutions --Implement Army Financial Management System	DFAS		Oct 18 '01	Sep 28 '07	10%	DFAS																															
Both	1.3	Improve Accountability over Net Position	DFAS	DFAS-IN	Oct 25 '01	Sep 30 '02	10%	DFAS																															
GF	1.3.1	Report unexpended appropriations in the calculation of Net Position (SFFAS # 7, par 69) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															
Both	2	Improve Accountability of Army Net Costs (Statement of Net Costs)	ASA(FM&C)		Sep 1 '98	May 1 '07	0%	ASA(FM&C)																															
GF	2.1	Identify all responsibility segments and cost centers within the Army in accordance SFFAS # 4, par. 81-88	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	ASA(FM&C)																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	2.3.3.1	Record the expense for clean-up liability for stewardship assets in accordance with SFFAS # 6, par. 101-104 ^	ACSIM		Oct 18 '01	Oct 18 '01	0%					■	■	■	■																								
GF	2.3.3.2	Ensure that all costs to bring heritage assets to current condition and location are expensed and disclosed, unless the assets are directly used in govt. operations and are excluded from general PP&E (SFFAS # 8, par 47,49; #6, par. 60, 61; #16, par. 8) ^	ACSIM	AAA	Oct 18 '01	Oct 18 '01	0%					■	■	■	■																								
GF	2.3.3.3	Record in the property records and provide a note in the financial statements for the heritage assets transferred from other federal entities in accordance with SFFAS # 6, par. 61 ^	ACSIM		Sep 30 '03	Sep 30 '03	0%																																
GF	2.3.3.4	Record in property records and provide a note in the financial statements for the heritage assets acquired through donation in accordance with SFFAS # 6, par. 61 ^	ACSIM		Sep 30 '03	Sep 30 '03	0%																																
GF	2.3.3.5	Record in the property records the value of the heritage assets portion of multi-use assets in accordance with SFFAS # 6, par 64 ^	ACSIM		Oct 18 '01	Sep 30 '02	24%					■	■	■	■																								
GF	2.3.3.6	Record the acquisition cost of stewardship land in the period acquired in accordance with SFFAS # 8, par 77-80; SFFAS # 6, par. 69 & 73 ^	ACSIM		Apr 19 '02	Sep 30 '02	0%						■	■	■																								
GF	2.3.3.7	Record in the property records and provide a note in the financial statements for stewardship land acquired through donation or devise in accordance with SFFAS # 6, par. 71 ^	ACSIM		Oct 18 '01	Sep 30 '02	0%					■	■	■	■																								
GF	2.3.3.8	Record in the property record and provide a note in the financial statements for stewardship land transferred from other federal entities in accordance with SFFAS # 6, par. 72 ^	ACSIM		Oct 18 '01	Sep 30 '02	0%					■	■	■	■																								
GF	2.3.3.9	Segregate the cost of stewardship land from the costs of significant structures acquired at the same time and expense the cost of the land. (SFFAS # 8, par. 78; SFFAS # 6, par. 70) ^	ACSIM	AAA	Oct 18 '01	Sep 30 '02	0%					■	■	■	■																								
GF	2.3.4	Determine the Net Cost of National Defense PP&E	DFAS, ASA(FM&C)	DFAS	Oct 2 '00	Jan 31 '02	10%	■				■				■				■				■				■				■							
GF	2.3.4.1	Record and disclose the periodic costs to acquire, construct, improve, reconstruct, or renovate ND PP&E in accordance with SFFAS # 6, par. 53, and SFFAS # 8, par. 66 ^	ASA(ALT)		Oct 2 '00	Dec 31 '01	10%	■				■				■				■				■				■				■							
GF	2.3.4.2	For costs incurred over a number of years for NDPP&E ensure that the cost applicable to the current reporting period is considered an expense. (SFFAS # 8, par. 67) ^	ASA(FM&C)	DCSLOG	Oct 2 '00	Jan 31 '02	10%	■				■				■				■				■				■				■							
WCF	2.3.5	Provide a note in the financial statements to disclose the full amount of any expected loss from exchange revenue when specific goods are made to order under a contract and a loss is probable and measurable (SFFAS # 7, par. 46) ^	AMC		Oct 2 '00	Jul 19 '01	100%	■				■				■				■				■				■				■							
Both	2.4	Develop a cost accounting system or cost finding techniques in accordance with SFFAS # 4, par. 71	ASA(FM&C)		Sep 1 '98	May 1 '07	0%	■				■				■				■				■				■				■				■			

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GF	2.4.3.4.7.8	Report modification costs for the sale of loans and prepare a footnote to the financial statements in accordance with SFFAS # 2, par. 53-55 ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
GF	2.4.3.4.7.9	Recognize a loss for a direct loan obligated before FY 1993, when it is not likely to be collected. (SFFAS # 2, par. 39) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
GF	2.4.3.4.7.10	Prepare notes to the financial statements in accordance with SFFAS # 18, par. 9-11 ^	DFAS		Jul 20 '01	Sep 30 '02	0%					█	█	█	█	DFAS																							
WCF	2.4.4	Implement effective cost accounting module for the Wholesale Logistics Mod	DFAS	MACOMs	Oct 1 '98	Feb 19 '04	7%	→ DFAS																															
WCF	2.4.4.1	Coordinate with the contractor implementing the Wholesale Logistics Mod to ensure that the cost accounting module will adhere to the requirements of the CFO Act, JFMIP, and the Blue Book	AMC	AAA	Jun 1 '00	Oct 27 '00	100%	█				AMC																											
WCF	2.4.4.2	Implement cost accounting module for Supply Management - Army, Depot Maintenance, and Ordnance	AMC		Oct 1 '98	Feb 19 '04	0%	→ AMC																															
WCF	2.4.5	Implement a cost accounting system for Information Systems	DFAS		Sep 1 '98	Apr 19 '02	0%	→ DFAS																															
Both	3	Improve Accountability over Army Net Positions (Statement of Changes in Net Position)	ASA(FM&C)		Sep 29 '98	Sep 30 '03	56%	→ ASA(FM&C)																															
Both	3.1	Ensure proper recording of prior period adjustments	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
Both	3.1.1	Verify that prior period adjustments are limited to corrections of errors and accounting changes with retroactive effect (SFFAS # 7, par 74) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
Both	3.1.2	Record a prior period adjustment when recording existing general equipment for the amounts added to asset and contra asset accounts that were credited to Net Position of the entity (SFFAS # 6, par. 43) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
Both	3.1.3	Recognize and record prior period adjustments to offset clean-up cost liabilities for general PP&E in accordance with SFFAS # 6, when appropriate par. 105 ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
Both	3.1.4	Disclose adjustments for offsetting charges for prior period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							
Both	3.1.5	Recognize and disclose a prior period adjustment for the estimated clean-up cost liability relating to existing stewardship PP&E (SFFAS # 6, par 106) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					█	█	█	█	DFAS																							

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WCF	3.2	Clean-up existing balances	DFAS		Sep 29 '98	Sep 30 '03	99%	DFAS																															
WCF	3.2.1	Assist OPLOC Rock Island in obtaining supporting documents	DFAS		Sep 29 '98	Dec 29 '00	100%	DFAS																															
WCF	3.2.2	Submit input to DFASHQs for resolution	DFAS	DFAS-HQ, (FM&C), OSD(C)	Sep 29 '98	Dec 29 '00	100%	DFAS																															
WCF	3.2.3	Request DFASHQs to determine resolution	DFAS		Sep 29 '98	Dec 29 '00	100%	DFAS																															
WCF	3.2.4	Coordinate efforts with DFASHQs for submission to ASA(FM&C)	DFAS		Sep 29 '98	Dec 29 '00	100%	DFAS																															
WCF	3.2.5	Initiate action to implement results	DFAS		Sep 29 '98	Dec 29 '00	100%	DFAS																															
WCF	3.2.6	Verify that existing balances have been cleaned up	DFAS		Sep 30 '03	Sep 30 '03	0%	DFAS																															
GF	3.3	Ensure the proper recording and disclosure of stewardship land previously recognized as assets (SFFAS # 6, par 75) ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	ACSIM																															
WCF	3.4	Identify specific issues or problems with the Statement of Net Position	AAA		Jul 27 '00	Jun 29 '01	100%	AAA																															
GF	3.5	Recognize as a transfer-out any exchange revenues that are required to be transferred to Treasury or other entity (SFFAS # 7, par. 73) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															
Both	4	Improve Accountability and Oversight of Budgetary Resources (Statement of Budgetary Resources)	DFAS		Oct 1 '98	Dec 29 '04	52%	DFAS																															
GF	4.1	Determine the Status of all Army General Fund Budgetary Resources	DFAS		Sep 22 '99	Mar 9 '04	13%	DFAS																															
GF	4.1.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		Sep 22 '99	Mar 9 '04	13%	DFAS																															
GF	4.1.1.1	Implement enhanced EDA/110 for MOCAS payments involves ensuring efforts by DFASCO to establish files, populate data, post SDN & reconcile data	DFAS		Jan 1 '01	Feb 28 '02	100%	DFAS																															

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	4.1.1.2	Assist in the expansion of Central Disbursing to Europe	DFAS		Oct 1 '99	Nov 30 '00	100%	█ DFAS																															
GF	4.1.1.3	Secure Obligation Posting Agreement with Army and Defense	DFAS		Oct 1 '99	Oct 31 '00	100%	█ DFAS																															
GF	4.1.1.4	Verify prevalidation to zero dollar threshold	DFAS		Sep 18 '00	Oct 25 '01	75%	█ DFAS																															
GF	4.1.1.5 Delete	Expand Central Disbursing to Defense Telephone Service	DFAS		Sep 22 '99	Oct 31 '00	0%	█ DFAS																															
GF	4.1.1.6	Focus on streamlining inflow and cleaning up backlog	DFAS	DFAS-IN	Oct 1 '99	Dec 31 '01	65%	█ DFAS																															
GF	4.1.1.7	Continue to expand contract reconciliation efforts and support all initiatives to improve the process	DFAS	DFAS-IN	Oct 1 '99	Dec 31 '01	65%	█ DFAS																															
GF	4.1.1.8	Completely reconcile and close all old contracts and issue new contracts	DFAS		Oct 1 '99	Oct 13 '03	0%	█ DFAS																															
GF	4.1.1.9	Enforce using the Government Purchase Card for Defense Automated Printing Services	DFAS		Oct 1 '99	Oct 10 '03	0%	█ DFAS																															
GF	4.1.1.10	Continue effort to fund customer/DFAS contractor support for reconciliation	DFAS		Oct 4 '99	Oct 13 '03	0%	█ DFAS																															
GF	4.1.1.11	Continue to develop/implement initiatives based upon root cause analyses	DFAS		Oct 4 '99	Oct 13 '03	0%	█ DFAS																															
GF	4.1.1.12	Convert remaining multiple customer sites making payments for DFASIN Network to Operational Data Store	DFAS		Oct 4 '99	Oct 13 '03	0%	█ DFAS																															
GF	4.1.1.13	Support Joint Task Groups to improve processes, reduce problems and eliminate cross-disbursements in DoD	DFAS	DFAS-IN	Oct 4 '99	Mar 9 '04	0%	█ DFAS																															
GF	4.1.1.14	Establish EDI interfaces for MOCAS contracts	DFAS		Oct 4 '99	Oct 13 '03	0%	█ DFAS																															
GF	4.1.1.15	Continue to support activities outside of DFASIN reporting balances against our overall network balance	DFAS		Oct 4 '99	Oct 13 '03	0%	█ DFAS																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
WCF	4.5.4	Review budgetary accounts currently in automated systems (CCSS, SIFS, etc.) To ensure that the yearly activity can be identified	DFAS		Oct 1 '98	Dec 29 '04	69%	DFAS																															
WCF	4.5.4.1	Ensure system changes are implemented	DFAS		Oct 1 '98	Sep 30 '03	100%	DFAS																															
WCF	4.5.4.2	Correct all noted deficiencies	DFAS		Oct 1 '02	Dec 29 '04	0%	DFAS																															
WCF	4.5.5	Implement corrective changes to satisfy the issues or problems discovered by AAA	DFAS		Nov 1 '00	Oct 25 '01	65%	DFAS																															
Both	5	Improve Accountability for all Army Financing Sources (Statement of Financing)	DFAS	ASA(FM&C)	Aug 5 '99	Apr 30 '04	48%	DFAS																															
WCF	5.0	Provide guidance on completing Statement of Financing	DFAS		Aug 30 '01	Aug 30 '01	0%	DFAS																															
WCF	5.1	Develop process for implementing OSD guidance upon its receipt ^	DFAS		Aug 5 '99	Jan 31 '02	95%	DFAS																															
Both	5.2	Review the Statement of Financing to assess whether or not DFASIN compiled the statement in accordance with Form and Content	AAA	DFAS-IN	Dec 3 '03	Apr 30 '04	0%	AAA																															
Both	5.3	Ensure that the cost capitalized on the balance sheet is accurately reported ^	DFAS	AAA	May 2 '02	Sep 30 '02	10%	DFAS																															
WCF	5.4	Correct all recommendations on audit report for FY00 Statement of Financing	DFAS		Jul 3 '02	Sep 30 '02	50%	DFAS																															
Both	5.5	Improve accountability over Exchange Revenue	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															
WCF	5.5.1	Ensure that exchange revenues arising from the sale of goods and services between sales to the public and other govt. agencies are reported separately (SFFAS # 7, par. 2 & 30, OMB Bul. 94-01, app. C, p. 30, items 2a & b) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															
WCF	5.5.2	Recognize exchange revenue as a financing source in accordance with SFFAS # 7, par 43 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															
GF	5.5.3	Recognize exchange revenues required to be transferred to Treasury or another government entity as a transfer-out (SFFAS # 7, par 73)	DFAS		Oct 25 '01	Sep 30 '02	10%	DFAS																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	5.6	Improve accountability over Other Financing Sources	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.6.1	Verify that appropriations used, intragovernmental transfers of goods and services, and imputed financing are included as financing sources (SFFAS # 7, par. 68) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.6.2	Recognize used appropriations as a financing source (SFFAS # 7, par. 70) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.6.3	Recognize an imputed financing source equal to imputed costs of goods and services provided by other entities without reimbursement (SFFAS # 7, par. 71) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.6.4	Recognize a transfer-in of cash or other capitalized asset as an additional financing source in result of operations (SFFAS # 7, par. 72) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.6.5	Recognize the amortized amount of direct loans as an increase or decrease in interest income (SFFAS # 2, par. 30) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.6.6	Recognize interest accrued on direct loans including amortized interest as interest income (SFFAS # 2, par. 37) ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
GF	5.7	Prepare reconciliations between budgetary resources obligated and net cost of operations in accordance with SFFAS # 7, par 78 ^	DFAS		Oct 25 '01	Sep 30 '02	10%					DFAS																											
Both	5.8	Explain in appropriate detail, the obligations basis used in budgetary and accrual accounting (SFFAS # 7, par. 80) ^	DFAS		Oct 25 '01	Sep 30 '02	0%					DFAS																											
GF	6	Improve Accountability of Army Stewardship Property, Equipment, and Land (Required Supplementary Stewardship Information)	ASA(FM&C)		Sep 1 '98	Jan 2 '06	96%	ASA(FM&C)																															
GF	6.1	Report Stewardship assets at the major program or category level (SFFAS # 8, par. 35) ^	ASA(FM&C)	LOG, ACSIM	Oct 25 '01	Oct 25 '01	100%					ASA(FM&C)																											
GF	6.2	Improve Accountability for Stewardship Investments	ASA(FM&C)	DCSLOG	Dec 31 '01	Dec 31 '01	0%					ASA(FM&C)																											
GF	6.2.1	Ensure stewardship investments are measured on the same basis of accounting as used for financial statements, including appropriate accrual adjustments, general and administrative overhead, and a share of the cost of facilities (SFFAS # 8, par. 24) ^	ASA(FM&C)		Dec 31 '01	Dec 31 '01	0%					ASA(FM&C)																											
GF	6.2.3	Ensure trend data for program expenses reflects the full cost of the year being reported for the current as well as the preceding four years (SFFAS # 8, par.30) ^	ASA(FM&C)	DCSLOG, NGB	Dec 31 '01	Dec 31 '01	0%					ASA(FM&C)																											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	6.3	Improve accountability over Army ND PP&E	DCSLOG		Oct 2 '00	Jan 2 '06	0%	DCSLOG																															
GF	6.3.1	Include ND PP&E items in the hands of contractors as ND PP&E on the stewardship report (SFFAS # 11, par. 11)	DCSLOG		Mar 20 '01	Apr 26 '02	0%	DCSLOG																															
GF	6.3.3	Value NDPP&E using either the total cost or latest acquisition cost method (SFFAS # 8, par. 60)	ASA(ALT)		Oct 18 '01	Oct 18 '01	0%	ASA(ALT)																															
GF	6.3.4	Include all costs to bring the assets to a form and location suitable for the intended use (SFFAS # 8, par 64)	ASA(ALT)		Oct 18 '01	Oct 18 '01	0%	ASA(ALT)																															
GF	6.3.5	For costs incurred over a number of years ensure that the total cost to date is considered as an acquisition-in-process cost in the RSSI (SFFAS # 8, par 67) ^	ASA(ALT)		Oct 18 '01	Oct 18 '01	0%	ASA(ALT)																															
GF	6.3.6	Report ND PP&E as RSSI in accordance with SFFAS # 8, par. 68	DCSLOG		May 25 '05	Jan 2 '06	0%	DCSLOG																															
GF	6.3.7	Improve the automation for the reporting of Army ND PP&E	DCSLOG		Oct 2 '00	Jan 31 '05	0%	DCSLOG																															
GF	6.3.7.1	Establish a baseline for all Army ND PP&E	DCSLOG		Oct 2 '00	Jan 31 '05	0%	DCSLOG																															
GF	6.3.7.1.1	Verify that the data obtained in the data collection effort is reliable	DCSLOG		Oct 2 '00	Jan 31 '05	0%	DCSLOG																															
GF	6.3.7.1.2	Compile Army National Defense Equipment from CBS-X	DCSLOG		Oct 2 '00	Mar 30 '01	100%	DCSLOG																															
GF	6.3.7.1.2.1	Task LOGSA to collect selected data on all Army national defense equipment for FY 2000	DCSLOG	AAA, (FM&C), AMC, LOGSA	Oct 2 '00	Mar 30 '01	100%	DCSLOG																															
GF	6.3.7.1.2.2	Task LOGSA to update the data provided for FY 1999 in the relational data base	DCSLOG	AAA, (FM&C), AMC, LOGSA	Oct 2 '00	Mar 30 '01	100%	DCSLOG																															
GF	6.4	Improve Accountability of all Army Stewardship Land	ACSIM	USACE	Sep 30 '02	Sep 30 '02	0%	ACSIM																															
GF	6.4.1	Compile Stewardship Land data from real property records	ACSIM	USACE, DFAS-IN, AAA, (FM&C)	Sep 30 '02	Sep 30 '02	0%	ACSIM																															

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GF	6.4.1.1	Report land and land rights not acquired for or in connection with items of general PP&E as Stewardship Land (SFFAS # 8, par. 74) ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%																																
GF	6.4.1.2	Record and report stewardship land as outlined in SFFAS # 8, par. 81 ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%																																
GF	6.4.1.3	Ensure that the costs of preparing stewardship land for its intended use are expensed as part of the cost of the land (SFFAS # 6, par. 73) ^	ACSIM		Sep 30 '02	Sep 30 '02	0%																																
GF	6.4.2	Report deferred maintenance for stewardship land in accordance with SFFAS # 6, par. 80, 83-84; SFFAS # 14, pars. 8, 11 ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%																																
GF	6.5	Correctly Report Heritage Assets	ACSIM		Jan 5 '99	Sep 30 '03	6%	→ ACSIM																															
GF	6.5.1	Establish a baseline for Heritage Assets	ACSIM		Jan 5 '99	Sep 30 '03	5%	→ ACSIM																															
GF	6.5.1.1	Identify all Army properties designated as historic within Integrated Facility System (IFS)	ACSIM	ARNG	Nov 5 '01	Sep 30 '03	0%																																
GF	6.5.1.2	Identify Reportable Army properties within IFS	ACSIM	AAA, USACE	Jul 1 '99	Mar 28 '02	0%																																
GF	6.5.1.3	Identify Reportable Army properties within PRIDE	ARNG		Jul 1 '99	Mar 30 '01	0%																																
GF	6.5.1.4	Compare PRIDE data & collected reportable data	ARNG		Jan 5 '99	Mar 30 '01	0%																																
GF	6.5.1.5	Reconcile IFS to facilitate future reporting	ACSIM		Apr 1 '03	Sep 30 '03	0%																																
GF	6.5.1.6	Provide notes to the statement for heritage assets in accordance with SFFAS # 8, par. 50	ACSIM		Oct 18 '01	Sep 30 '02	50%																																
GF	6.5.2	Report deferred maintenance for heritage assets in accordance with SFFAS # 6, par. 80, 83; SFFAS # 14, pars. 8, 11 ^	ACSIM		Oct 18 '01	Sep 30 '02	50%																																
GF	6.6	Develop a methodology for estimating of environmental disposal costs related to national defense equipment (Group must develop sub-tasks)	ASA(FM&C), ASA(ALT), DCSLOG	ACSIM, AAA, CEAC	Jun 2 '00	Mar 29 '02	0%	→ ASA(FM&C), ASA(ALT), DCSLOG																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
GF	6.6.1 Delete	Coordinate with DCSOPS to determine the life expectancy of National Defense Equipment	ASA(ALT)		Jun 2 '00	Nov 30 '00	0%	■ ASA(ALT)																															
GF	6.6.2	Develop and execute methodology for estimating environmental disposal costs for NDE	ASA(ALT)		Nov 5 '01	Mar 29 '02	0%					← ASA(ALT)																											
GF	6.6.2.1	Develop template on the environmental disposal cost factors to report	ACSIM		Feb 6 '02	Mar 29 '02	0%					■ ACSIM																											
GF	6.6.2.2	Task PMs to provide environmental disposal cost estimate in template format	ASA(ALT)		Nov 5 '01	Jan 31 '02	0%					■ ASA(ALT)																											
GF	6.6.2.3	Task AMC/NICPs to provide environmental in template format for systems not managed by PEO PMs	DCSLOG		Nov 5 '01	Jan 31 '02	0%					■ DCSLOG																											
GF	6.6.2.4	Develop Environment NDE cost factor mechanism for approval by auditors/CEAC	CEAC	ASA(FM&C)	Nov 27 '01	Mar 29 '02	0%					■ CEAC																											
GF	6.6.2.5	Develop environmental disposal cost based on inventory	ACSIM		Jan 31 '02	Mar 29 '02	0%					■ ACSIM																											
GF	6.6.3 Delete	Test Planned Methodology on Scope	ASA(ALT), ASA(FM&C)	AAA, CEAC	Dec 1 '00	Mar 30 '01	0%	← ASA(ALT), ASA(FM&C)																															
GF	6.6.3.1 Delete	Obtain and disclose disposal costs using LCCEs	ASA(ALT)	(FM&C), CEAC	Dec 1 '00	Jan 31 '01	0%	■ ASA(ALT)																															
GF	6.6.3.2 Delete	Execute data collection to obtain disposal costs not recorded	ASA(FM&C)	AAA	Feb 1 '01	Mar 30 '01	0%	■ ASA(FM&C)																															
GF	6.7	Develop a procedure to provide Procurement and Research and Development Investments annually on the Supplementary Stewardship Report	ASA(FM&C)		Sep 1 '98	Apr 22 '99	100%																																
GF	6.8	Improve Accountability for Non-Federal Physical Property	ASA(FM&C)		Oct 25 '01	Oct 30 '04	6%					← ASA(FM&C)																											
GF	6.8.1	Report costs for nonfederal physical property programs as investments in RSSI (SFFAS # 8, Codification vol. I, p.628) ^	ASA(FM&C)	NGB	Nov 8 '01	Nov 9 '01	100%					■ ASA(FM&C)																											
GF	6.8.2	Ensure that financial investments are measured on the same basis of accounting used for financial statement purposes (SFFAS # 8, par. 84) ^	ASA(FM&C)	NGB	Nov 8 '01	Nov 9 '01	100%					■ ASA(FM&C)																											

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	7.1.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	MTMC		Jan 2 '01	Jan 2 '01	0%																																
	7.1.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	▼																															
	7.1.2.1	Identify applicable compliance requirements by chapter from current Guide edition	MTMC		Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.2	Determine all system deficiencies using the Guide compliance factors	MTMC		Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.3	Develop with DFAS a corrective action plan based on Guide factors	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.4	Prepare a detailed funding plan for each corrective action plan	MTMC		Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.5	Obtain approval of the system corrective plan from ASA-FM	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.6	Submit the action plan through SCWG to SFMOC for approval	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.7	Obtain approval of the funding plan from ASA-FM	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.1.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	▼																															
	7.1.3.1	Implement corrective action plans developed in the Evaluation Phase	MTMC		Jan 2 '01	Jan 2 '01	0%																																
	7.1.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.1.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.3.5	SFMOC request OIG, DoD validation of certification	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.4	Validation-- The following exit criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	♥																															
	7.1.4.1	Obtain validation from the OIG, DoD	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.4.2	Provide documentary evidence of validation through SCWG to SFMOC	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.1.5	Compliance-- Maintain system documentation in a current condition	MTMC		Jan 2 '01	Jan 2 '01	0%	♥																															
	7.1.5.1	System Testing	MTMC		Jan 2 '01	Jan 2 '01	0%																																
	7.2	Commodity Command Standard System-Financial (CCSS-F)	DFAS		Oct 19 '01	Oct 25 '01	0%					♥																											
	7.2.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					♥																											
	7.2.1.1	Categorize CCSS-F IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%																																
	7.2.1.2	Identify all CCSS-F required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%																																
	7.2.1.3	Identify CCSS-F system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.2.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.2.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 19 '01	0%					♥																											
	7.2.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.7	Obtain approval of the funding plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.2.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.2.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.2.5.1	System Testing	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
Both	7.3	Commodity Command Standard System-Logistics (CCSS-L)	AMC	Equipment Working Group	Jan 2 '01	Mar 15 '02	99%	█				AMC																											
	7.3.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Jan 2 '01	Mar 31 '01	100%	█				AMC																											
	7.3.1.1	Categorize CCSS-L IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Jan 2 '01	Mar 31 '01	100%	█				AMC																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.3.1.2	Identify all CCSS-L required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.1.3	Identify CCSS-L system owners and points of contact	AMC		Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.1.5	AMC agrees to correct compliance problems	AMC		Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.1.6	Develop a strategic compliance strategy	AMC		Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Jan 2 '01	Mar 31 '01	100%	█ AMC																															
	7.3.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Jan 2 '01	Jun 30 '01	100%	█ AMC																															
	7.3.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Jan 2 '01	Jun 30 '01	100%	█ AMC																															
	7.3.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Jan 2 '01	Jun 30 '01	100%	█ AMC																															
	7.3.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Jan 2 '01	Jun 30 '01	100%	█ AMC																															
	7.3.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Jan 2 '01	Jun 30 '01	100%	█ AMC																															
	7.3.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%	█ AMC																															
	7.3.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%	█ AMC																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.3.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%	████████ AMC																															
	7.3.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%	████████ AMC																															
	7.3.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Jan 2 '01	Jun 30 '01	100%	████████ AMC																															
	7.3.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Mar 11 '02	Mar 15 '02	0%					▣ AMC																											
	7.3.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Mar 11 '02	Mar 11 '02	0%					▣ AMC																											
	7.3.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Mar 15 '02	Mar 15 '02	0%					▣ AMC																											
	7.3.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Mar 15 '02	Mar 15 '02	0%					▣ AMC																											
	7.3.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Mar 15 '02	Mar 15 '02	0%					▣ AMC																											
	7.3.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Mar 15 '02	Mar 15 '02	0%					▣ AMC																											
	7.3.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Mar 11 '02	Mar 11 '02	0%					▣ AMC																											
	7.3.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Mar 11 '02	Mar 11 '02	0%					▣ AMC																											
	7.3.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Mar 11 '02	Mar 11 '02	0%					▣ AMC																											
	7.3.5	Compliance-- Maintain system documentation in a current condition	AMC		Mar 11 '02	Mar 11 '02	0%					▣ AMC																											
	7.3.5.1	System Testing	AMC		Mar 11 '02	Mar 11 '02	0%					▣ AMC																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.4	Corps of Engineers Financial Management System (CEFMS)	COE		Jan 2 '01	Mar 7 '01	0%	COE																															
	7.4.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	COE		Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.1	Categorize CEFMS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	COE	DFAS	Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.2	Identify all CEFMS required interfaces to Army and DFAS Finance and feeder systems	COE	DFAS	Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.3	Identify CEFMS system owners and points of contact	COE		Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.4	Define overall compliance problems from individual and integrated systems perspectives	COE		Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.5	COE agrees to correct compliance problems	COE		Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.6	Develop a strategic compliance strategy	COE		Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	COE	ASA-FM	Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	COE		Jan 2 '01	Jan 2 '01	0%	COE																															
	7.4.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	COE		Mar 1 '01	Mar 1 '01	0%	COE																															
	7.4.2.1	Identify applicable compliance requirements by chapter from current Guide edition	COE		Mar 1 '01	Mar 1 '01	0%	COE																															
	7.4.2.2	Determine all system deficiencies using the Guide compliance factors	COE		Mar 1 '01	Mar 1 '01	0%	COE																															
	7.4.2.3	Develop with DFAS a corrective action plan based on Guide factors	COE	DFAS	Mar 1 '01	Mar 1 '01	0%	COE																															

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.4.2.4	Prepare a detailed funding plan for each corrective action plan	COE		Mar 1 '01	Mar 1 '01	0%																																
	7.4.2.5	Obtain approval of the system corrective plan from ASA-FM	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.4.2.6	Submit the action plan through SCWG to SFMOC for approval	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.4.2.7	Obtain approval of the funding plan from ASA-FM	COE		Mar 1 '01	Mar 1 '01	0%																																
	7.4.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.4.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	COE	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.4.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	COE		Mar 1 '01	Mar 1 '01	0%	♥																															
	7.4.3.1	Implement corrective action plans developed in the Evaluation Phase	COE		Mar 1 '01	Mar 1 '01	0%																																
	7.4.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	COE	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.4.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.4.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.4.3.5	SFMOC request OIG, DoD validation of certification	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.4.4	Validation-- The following exit criteria must be met before proceeding to the next phase	COE		Mar 7 '01	Mar 7 '01	0%	♥																															
	7.4.4.1	Obtain validation from the OIG, DoD	COE	ASA-FM	Mar 7 '01	Mar 7 '01	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.4.4.2	Provide documentary evidence of validation through SCWG to SFMOC	COE	ASA-FM	Mar 7 '01	Mar 7 '01	0%	COE																															
	7.4.5	Compliance-- Maintain system documentation in a current condition	COE		Mar 7 '01	Mar 7 '01	0%	▼ COE																															
	7.4.5.1	System Testing	COE		Mar 7 '01	Mar 7 '01	0%	COE																															
	7.5	Defense Integrated Military Human Resources System (DIMHRS)	OSD		Jan 2 '01	Mar 7 '01	0%	▼ OSD																															
	7.5.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	▼ OSD																															
	7.5.1.1	Categorize DIMHRS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OSD	DFAS	Jan 2 '01	Jan 8 '01	0%	OSD																															
	7.5.1.2	Identify all DIMHRS required interfaces to Army and DFAS Finance and feeder systems	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.1.3	Identify DIMHRS system owners and points of contact	OSD		Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.1.4	Define overall compliance problems from individual and integrated systems perspectives	OSD		Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.1.5	OSD agrees to correct compliance problems	OSD		Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.1.6	Develop a strategic compliance strategy	OSD		Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OSD		Jan 2 '01	Jan 2 '01	0%	OSD																															
	7.5.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OSD		Mar 1 '01	Mar 1 '01	0%	▼ OSD																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.5.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OSD		Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.2	Determine all system deficiencies using the Guide compliance factors	OSD		Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.3	Develop with DFAS a corrective action plan based on Guide factors	OSD	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.4	Prepare a detailed funding plan for each corrective action plan	OSD		Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.5	Obtain approval of the system corrective plan from ASA-FM	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.6	Submit the action plan through SCWG to SFMOC for approval	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.7	Obtain approval of the funding plan from ASA-FM	OSD		Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.5.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OSD	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.5.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OSD		Mar 1 '01	Mar 1 '01	0%																																
	7.5.3.1	Implement corrective action plans developed in the Evaluation Phase	OSD		Mar 1 '01	Mar 1 '01	0%																																
	7.5.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OSD	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.5.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.5.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.6.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.6.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Jan 2 '01	Jan 2 '01	0%																																
	7.6.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Mar 1 '01	Oct 25 '01	0%																																
	7.6.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%																																
	7.6.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.7	Obtain approval of the funding plan from ASA-FM	DFAS		Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%																																
	7.6.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Mar 1 '01	Mar 1 '01	0%																																
	7.6.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Mar 1 '01	Oct 25 '01	0%																																
	7.6.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 25 '01	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.7.1.4	Define overall compliance problems from individual and integrated systems perspectives	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.1.5	OASD agrees to correct compliance problems	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.1.6	Develop a strategic compliance strategy	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	♥																															
	7.7.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OASD		Jan 2 '01	Jan 8 '01	0%																																
	7.7.2.2	Determine all system deficiencies using the Guide compliance factors	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.2.3	Develop with DFAS a corrective action plan based on Guide factors	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.7.2.4	Prepare a detailed funding plan for each corrective action plan	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.2.5	Obtain approval of the system corrective plan from ASA-FM	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.2.6	Submit the action plan through SCWG to SFMOC for approval	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.2.7	Obtain approval of the funding plan from ASA-FM	OASD		Jan 2 '01	Jan 2 '01	0%																																
	7.7.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.7.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.7.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.7.3.1	Implement corrective action plans developed in the Evaluation Phase	OASD		Jan 2 '01	Jan 8 '01	0%																																
	7.7.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.7.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.3.5	SFMOC request OIG, DoD validation of certification	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.7.4.1	Obtain validation from the OIG, DoD	OASD	ASA-FM	Jan 2 '01	Jan 8 '01	0%																																
	7.7.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.7.5	Compliance-- Maintain system documentation in a current condition	OASD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.7.5.1	System Testing	OASD		Jan 2 '01	Jan 8 '01	0%																																
	7.8	Defense Property Accountability System (DPAS)	DLA		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.8.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	▼																															

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.8.1.1	Categorize DPAS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DLA	DFAS	Jan 2 '01	Jan 8 '01	0%																																
	7.8.1.2	Identify all DPAS required interfaces to Army and DFAS Finance and feeder systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.8.1.3	Identify DPAS system owners and points of contact	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.1.4	Define overall compliance problems from individual and integrated systems perspectives	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.1.5	DLA agrees to correct compliance problems	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.1.6	Develop a strategic compliance strategy	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.8.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%																																
	7.8.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DLA		Jan 2 '01	Jan 8 '01	0%																																
	7.8.2.2	Determine all system deficiencies using the Guide compliance factors	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.2.3	Develop with DFAS a corrective action plan based on Guide factors	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.8.2.4	Prepare a detailed funding plan for each corrective action plan	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.8.2.5	Obtain approval of the system corrective plan from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.8.2.6	Submit the action plan through SCWG to SFMOC for approval	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.2.7	Obtain approval of the funding plan from ASA-FM	DLA		Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	DLA																															
	7.8.3.1	Implement corrective action plans developed in the Evaluation Phase	DLA		Jan 2 '01	Jan 8 '01	0%	DLA																															
	7.8.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.3.5	SFMOC request OIG, DoD validation of certification	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	DLA																															
	7.8.4.1	Obtain validation from the OIG, DoD	DLA	ASA-FM	Jan 2 '01	Jan 8 '01	0%	DLA																															
	7.8.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.8.5	Compliance-- Maintain system documentation in a current condition	DLA		Jan 2 '01	Jan 8 '01	0%	DLA																															

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.9.2.3	Develop with DFAS a corrective action plan based on Guide factors	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.9.2.4	Prepare a detailed funding plan for each corrective action plan	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.9.2.5	Obtain approval of the system corrective plan from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.9.2.6	Submit the action plan through SCWG to SFMOC for approval	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.9.2.7	Obtain approval of the funding plan from ASA-FM	DLA		Jan 2 '01	Jan 2 '01	0%																																
	7.9.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.9.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.9.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%																																
	7.9.3.1	Implement corrective action plans developed in the Evaluation Phase	DLA		Jan 2 '01	Jan 8 '01	0%																																
	7.9.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.9.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.9.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.9.3.5	SFMOC request OIG, DoD validation of certification	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.9.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.9.4.1	Obtain validation from the OIG, DoD	DLA	ASA-FM	Jan 2 '01	Jan 8 '01	0%	DLA																															
	7.9.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%	DLA																															
	7.9.5	Compliance-- Maintain system documentation in a current condition	DLA		Jan 2 '01	Jan 8 '01	0%	▼ DLA																															
	7.9.5.1	System Testing	DLA		Jan 2 '01	Jan 8 '01	0%	DLA																															
	7.10	Deployable Disbursing System (DDS)	DFAS		Oct 19 '01	Oct 25 '01	0%					▼ DFAS																											
	7.10.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					▼ DFAS																											
	7.10.1.1	Categorize DDS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.10.1.2	Identify all DDS required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.10.1.3	Identify DDS system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.10.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.10.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.10.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.10.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.10.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08				
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	
	7.10.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																												
	7.10.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																												
	7.10.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.7	Obtain approval of the funding plan from ASA-FM	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																												
	7.10.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																												
	7.10.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																												
	7.10.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																												

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.10.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.10.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.10.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					♥																											
	7.10.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 25 '01	0%																																
	7.10.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%																																
	7.10.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 25 '01	0%					♥																											
	7.10.5.1	System Testing	DFAS		Oct 19 '01	Oct 25 '01	0%																																
	7.11	FUDS Management Information System (FUDSMIS)	USACE		Jan 2 '01	Jan 2 '01	0%					♥																											
	7.11.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USACE		Jan 2 '01	Jan 2 '01	0%					♥																											
	7.11.1.1	Categorize FUDSMIS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.11.1.2	Identify all FUDSMIS required interfaces to Army and DFAS Finance and feeder systems	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.11.1.3	Identify FUDSMIS system owners and points of contact	USACE		Jan 2 '01	Jan 2 '01	0%																																
	7.11.1.4	Define overall compliance problems from individual and integrated systems perspectives	USACE		Jan 2 '01	Jan 2 '01	0%																																
	7.11.1.5	COE agrees to correct compliance problems	USACE		Jan 2 '01	Jan 2 '01	0%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.12.1.3	Identify FFS system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.12.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.12.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.12.2.7	Obtain approval of the funding plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.13.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.1	Categorize GCSS-A IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.2	Identify all GCSS-A required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.3	Identify AMC system owners and points of contact	AMC		Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.5	AMC agrees to correct compliance problems	AMC		Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.6	Develop a strategic compliance strategy	AMC		Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Mar 1 '97	Jan 8 '98	100%																																
	7.13.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Mar 1 '97	Jan 8 '98	100%																																
	7.13.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Mar 1 '97	Sep 28 '07	9%																																
	7.13.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Mar 1 '97	Sep 28 '07	20%																																
	7.13.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Mar 1 '97	Sep 28 '07	20%																																
	7.13.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Mar 1 '97	Sep 28 '07	20%																																
	7.13.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Mar 1 '97	Sep 28 '07	20%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08				
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1
	7.13.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Mar 1 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Mar 3 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Mar 3 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Mar 3 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Mar 3 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Mar 3 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Mar 3 '97	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Jan 8 '01	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Jan 8 '01	Sep 28 '07	0%	[Yellow bar]																																AMC
	7.13.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Jan 8 '01	Sep 28 '07	0%	[Yellow bar]																																AMC

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.13.5	Compliance-- Maintain system documentation in a current condition	AMC		Jan 8 '01	Sep 28 '07	0%	■ AMC																															
	7.13.5.1	System Testing	AMC		Jan 8 '01	Sep 28 '07	0%	■ AMC																															
	7.14	Installation Status Report (ISR)	ACSIM		Jan 2 '01	Oct 18 '01	0%	■ ACSIM																															
	7.14.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Oct 18 '01	0%	■ ACSIM																															
	7.14.1.1	Categorize ISR IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM		Oct 18 '01	Oct 18 '01	0%	■ ACSIM																															
	7.14.1.2	Identify all ISR required interfaces to Army and DFAS Finance and feeder systems	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.1.3	Identify ISR system owners and points of contact	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.1.4	Define overall compliance problems from individual and integrated systems perspectives	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.1.5	ACSIM agrees to correct compliance problems	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.1.6	Develop a strategic compliance strategy	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															
	7.14.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		Jan 2 '01	Jan 2 '01	0%	■ ACSIM																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.14.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.5	Obtain approval of the system corrective plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.7	Obtain approval of the funding plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.14.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.14.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	▼																															
	7.14.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
	7.14.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.14.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.14.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.14.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																

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	7.14.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	▼ ACSIM																															
	7.14.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.14.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.14.5	Compliance-- Maintain system documentation in a current condition	ACSIM		Jan 2 '01	Jan 2 '01	0%	▼ ACSIM																															
	7.14.5.1	System Testing	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
WCF	7.15	Integrated Facilities System (IFS)	ACSIM		Jan 2 '01	Sep 24 '03	97%	■ ACSIM																															
	7.15.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Oct 18 '01	100%	■ ACSIM																															
	7.15.1.1	Categorize IFS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM	DFAS	Jan 2 '01	Oct 18 '01	100%	■ ACSIM																															
	7.15.1.2	Identify all IFS required interfaces to Army and DFAS Finance and feeder systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	100%	: ACSIM																															
	7.15.1.3	Identify IFS system owners and points of contact	ACSIM		Jan 2 '01	Jan 2 '01	100%	: ACSIM																															
	7.15.1.4	Define overall compliance problems from individual and integrated systems perspectives	ACSIM		Jan 2 '01	Jan 2 '01	100%	: ACSIM																															
	7.15.1.5	ACSIM agrees to correct compliance problems	ACSIM		Jan 2 '01	Jan 2 '01	100%	: ACSIM																															
	7.15.1.6	Develop a strategic compliance strategy	ACSIM		Jan 2 '01	Jan 2 '01	100%	: ACSIM																															
	7.15.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	100%	: ACSIM																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.15.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ACSIM		Jan 2 '01	Jan 2 '01	100%	■ ACSIM																															
	7.15.2	Evaluation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 8 '01	100%	▼ ACSIM																															
	7.15.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.5	Obtain approval of the system corrective plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.7	Obtain approval of the funding plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	Jan 2 '01	Jan 8 '01	100%	■ ACSIM																															
	7.15.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Sep 24 '03	Sep 24 '03	0%																																
	7.15.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		Sep 24 '03	Sep 24 '03	0%																																
	7.15.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	Sep 24 '03	Sep 24 '03	0%																																

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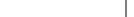
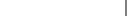
Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.15.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%																																
	7.15.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%																																
	7.15.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%																																
	7.15.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Sep 24 '03	Sep 24 '03	0%																																
	7.15.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%																																
	7.15.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%																																
	7.15.5	Compliance-- Maintain system documentation in a current condition	ACSIM		Sep 24 '03	Sep 24 '03	0%																																
	7.15.5.1	System Testing	ACSIM		Sep 24 '03	Sep 24 '03	0%																																
	7.16	National Guard Bureau Commercial Off-the-Shelf Financial Management System	ARNG		Jan 2 '01	Oct 1 '04	2%																																
	7.16.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ARNG		Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.1	Categorize COTS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ARNG	DFAS	Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.2	Identify all COTS required interfaces to Army and DFAS Finance and feeder systems	ARNG	DFAS	Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.3	Identify COTS system owners and points of contact	ARNG		Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.4	Define overall compliance problems from individual and integrated systems perspectives	ARNG		Jan 2 '01	Jan 8 '01	100%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.16.1.5	NGB agrees to correct compliance problems	ARNG		Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.6	Develop a strategic compliance strategy	ARNG		Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ARNG	ASA-FM	Jan 2 '01	Jan 8 '01	100%																																
	7.16.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ARNG		Jan 2 '01	Jan 8 '01	100%																																
	7.16.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ARNG		Sep 30 '01	Oct 30 '02	2%																																
	7.16.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ARNG		Sep 30 '01	Oct 30 '02	10%																																
	7.16.2.2	Determine all system deficiencies using the Guide compliance factors	ARNG		Sep 30 '01	Oct 30 '02	10%																																
	7.16.2.3	Develop with DFAS a corrective action plan based on Guide factors	ARNG	DFAS	Sep 30 '01	Oct 30 '02	0%																																
	7.16.2.4	Prepare a detailed funding plan for each corrective action plan	ARNG		Sep 30 '01	Oct 30 '02	0%																																
	7.16.2.5	Obtain approval of the system corrective plan from ASA-FM	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%																																
	7.16.2.6	Submit the action plan through SCWG to SFMOC for approval	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%																																
	7.16.2.7	Obtain approval of the funding plan from ASA-FM	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%																																
	7.16.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%																																
	7.16.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ARNG		Sep 30 '01	Oct 30 '02	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.16.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Oct 30 '02	Jun 30 '03	0%										ARNG																						
	7.16.3.1	Implement corrective action plans developed in the Evaluation Phase	ARNG		Oct 30 '02	Jun 30 '03	0%										ARNG																						
	7.16.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ARNG	DFAS	Oct 30 '02	Jun 30 '03	0%										ARNG																						
	7.16.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ARNG	ASA-FM	Oct 30 '02	Jun 30 '03	0%										ARNG																						
	7.16.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ARNG	ASA-FM	Oct 30 '02	Jun 30 '03	0%										ARNG																						
	7.16.3.5	SFMOC request OIG, DoD validation of certification	ARNG	ASA-FM	Oct 30 '02	Jun 30 '03	0%										ARNG																						
	7.16.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Jun 30 '03	Dec 31 '03	0%										ARNG																						
	7.16.4.1	Obtain validation from the OIG, DoD	ARNG	ASA-FM	Jun 30 '03	Dec 31 '03	0%										ARNG																						
	7.16.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ARNG	ASA-FM	Jun 30 '03	Dec 31 '03	0%										ARNG																						
	7.16.5	Compliance-- Maintain system documentation in a current condition	ARNG		Dec 31 '03	Oct 1 '04	0%										ARNG																						
	7.16.5.1	System Testing	ARNG		Dec 31 '03	Oct 1 '04	0%										ARNG																						
	7.17	Powertrack	OSD(ATL)		Jan 5 '01	Jun 28 '02	15%					OSD(ATL)																											
	7.17.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.1	Categorize IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.17.1.2	Identify all required interfaces to Army and DFAS Finance and feeder systems	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.3	Identify system owners and points of contact	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.4	Define overall compliance problems from individual and integrated systems perspectives	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.5	OSD(ATL) agrees to correct compliance problems	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.6	Develop a strategic compliance strategy	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%					OSD(ATL)																											
	7.17.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.2	Determine all system deficiencies using the Guide compliance factors	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.3	Develop with DFAS a corrective action plan based on Guide factors	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.4	Prepare a detailed funding plan for each corrective action plan	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.5	Obtain approval of the system corrective plan from ASA-FM	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.6	Submit the action plan through SCWG to SFMOC for approval	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											

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	7.17.2.7	Obtain approval of the funding plan from ASA-FM	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.3.1	Implement corrective action plans developed in the Evaluation Phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.3.5	SFMOC request OIG, DoD validation of certification	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.4.1	Obtain validation from the OIG, DoD	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.5	Compliance-- Maintain system documentation in a current condition	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											
	7.17.5.1	Testing System	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%					OSD(ATL)																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
WCF	7.18	Program Budget and Accounting System-Funds Distribution (PBAS-FD)	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.18.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.18.1.1	Categorize PBAS-FD IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.18.1.2	Identify all PBAS-FD required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.1.3	Identify PBAS-FD system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.18.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%					DFAS																											
	7.18.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%					DFAS																											
	7.18.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%					DFAS																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.18.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 25 '01	Oct 25 '01	0%					█																											
	7.18.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 25 '01	0%					▼																											
	7.18.5.1	System Testing	DFAS		Oct 19 '01	Oct 25 '01	0%					█																											
	7.19	Remedial Action Cost Engineering and Requirements (RACER)	USAF		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.19.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.19.1.1	Categorize RACER IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USAF	DFAS	Jan 2 '01	Jan 8 '01	0%	█																															
	7.19.1.2	Identify all RACER required interfaces to Army and DFAS Finance and feeder systems	USAF	DFAS	Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.1.3	Identify RACER system owners and points of contact	USAF		Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.1.4	Define overall compliance problems from individual and integrated systems perspectives	USAF		Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.1.5	USAF agrees to correct compliance problems	USAF		Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.1.6	Develop a strategic compliance strategy	USAF		Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	USAF		Jan 2 '01	Jan 2 '01	0%	█																															
	7.19.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	▼																															

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.19.3.5	SFMOC request OIG, DoD validation of certification	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.19.4	Validation-- The following exit criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.19.4.1	Obtain validation from the OIG, DoD	USAF	ASA-FM	Jan 2 '01	Jan 8 '01	0%																																
	7.19.4.2	Provide documentary evidence of validation through SCWG to SFMOC	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.19.5	Compliance-- Maintain system documentation in a current condition	USAF		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.19.5.1	System Testing	USAF		Jan 2 '01	Jan 8 '01	0%																																
	7.20	Restoration Cost to Complete System (RCTCS)	ACSIM		Jan 2 '01	Oct 18 '01	0%	■																															
	7.20.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Oct 18 '01	0%	■																															
	7.20.1.1	Categorize RCTCS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM	DFAS	Oct 18 '01	Oct 18 '01	0%																																
	7.20.1.2	Identify all RCTCS required interfaces to Army and DFAS Finance and feeder systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.20.1.3	Identify RCTCS system owners and points of contact	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
	7.20.1.4	Define overall compliance problems from individual and integrated systems perspectives	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
	7.20.1.5	ACSIM agrees to correct compliance problems	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
	7.20.1.6	Develop a strategic compliance strategy	ACSIM		Jan 2 '01	Jan 2 '01	0%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.20.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.5	Obtain approval of the system corrective plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.7	Obtain approval of the funding plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															
	7.20.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	ACSIM																															

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.20.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.20.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.20.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.20.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.20.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	▼																															
	7.20.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.20.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.20.5	Compliance-- Maintain system documentation in a current condition	ACSIM		Jan 2 '01	Jan 2 '01	0%	▼																															
	7.20.5.1	System Testing	ACSIM		Jan 2 '01	Jan 2 '01	0%																																
WCF	7.21	Standard Procurement System (SPS)	OSD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.21.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.21.1.1	Categorize SPS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OSD	DFAS	Jan 2 '01	Jan 8 '01	0%																																
	7.21.1.2	Identify all SPS required interfaces to Army and DFAS Finance and feeder systems	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.21.1.3	Identify SPS system owners and points of contact	OSD		Jan 2 '01	Jan 2 '01	0%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.21.1.4	Define overall compliance problems from individual and integrated systems perspectives	OSD		Jan 2 '01	Jan 2 '01	0%																																
	7.21.1.5	OSD agrees to correct compliance problems	OSD		Jan 2 '01	Jan 2 '01	0%																																
	7.21.1.6	Develop a strategic compliance strategy	OSD		Jan 2 '01	Jan 2 '01	0%																																
	7.21.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OSD		Jan 2 '01	Jan 2 '01	0%																																
	7.21.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	♥																															
	7.21.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OSD		Jan 2 '01	Jan 8 '01	0%																																
	7.21.2.2	Determine all system deficiencies using the Guide compliance factors	OSD		Jan 2 '01	Jan 2 '01	0%																																
	7.21.2.3	Develop with DFAS a corrective action plan based on Guide factors	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.21.2.4	Prepare a detailed funding plan for each corrective action plan	OSD		Jan 2 '01	Jan 2 '01	0%																																
	7.21.2.5	Obtain approval of the system corrective plan from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.2.6	Submit the action plan through SCWG to SFMOC for approval	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.2.7	Obtain approval of the funding plan from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.21.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.21.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.21.3.1	Implement corrective action plans developed in the Evaluation Phase	OSD		Jan 2 '01	Jan 8 '01	0%																																
	7.21.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%																																
	7.21.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.3.5	SFMOC request OIG, DoD validation of certification	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 2 '01	0%	▼																															
	7.21.4.1	Obtain validation from the OIG, DoD	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%																																
	7.21.5	Compliance-- Maintain system documentation in a current condition	OSD		Jan 2 '01	Jan 8 '01	0%	▼																															
	7.21.5.1	System Testing	OSD		Jan 2 '01	Jan 8 '01	0%																																
WCF	7.22	Wholesale Logistics Modernization Program (WLMP)	AMC		Dec 15 '99	Dec 31 '02	92%																													▼			
	7.22.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Dec 15 '99	Mar 31 '00	100%																																

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.22.1.1	Categorize WLMP IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.2	Identify all WLMP required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.3	Identify WLMP system owners and points of contact	AMC		Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.5	AMC agrees to correct compliance problems	AMC		Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.6	Develop a strategic compliance strategy	AMC		Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Dec 15 '99	Mar 31 '00	100%																																
	7.22.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Dec 15 '99	Mar 31 '00	100%																																
	7.22.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Jan 2 '00	Sep 30 '01	100%																																
	7.22.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Jan 2 '00	Sep 30 '01	100%																																
	7.22.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Jan 2 '00	Sep 30 '01	100%																																
	7.22.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Jan 2 '00	Sep 30 '01	100%																																
	7.22.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Jan 2 '00	Sep 30 '01	100%																																
	7.22.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%																																

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.22.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%					AMC																											
	7.22.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%					AMC																											
	7.22.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%					AMC																											
	7.22.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Jan 2 '00	Sep 30 '01	100%					AMC																											
	7.22.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Jul 1 '01	Dec 31 '01	85%					AMC																											
	7.22.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Jul 1 '01	Dec 31 '01	85%					AMC																											
	7.22.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Jul 1 '01	Dec 31 '01	85%					AMC																											
	7.22.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Jul 1 '01	Dec 31 '01	85%					AMC																											
	7.22.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Jul 1 '01	Dec 31 '01	85%					AMC																											
	7.22.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Jul 1 '01	Dec 31 '01	85%					AMC																											
	7.22.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Jan 2 '02	Jun 28 '02	0%					AMC																											
	7.22.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Jan 2 '02	Jun 28 '02	0%					AMC																											
	7.22.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Jan 2 '02	Jun 28 '02	0%					AMC																											
	7.22.5	Compliance-- Maintain system documentation in a current condition	AMC		Jul 1 '02	Dec 31 '02	0%					AMC																											

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.22.5.1	System Testing	AMC		Jul 1 '02	Dec 31 '02	0%																																
	7.23	Worldwide Ammunition and Reporting System - WARS	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.23.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.23.1.1	Categorize WARS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.2	Identify all WARS required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.3	Identify WARS system owners and points of contact	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.5	AMC agrees to correct compliance problems	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.6	Develop a strategic compliance strategy	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.23.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08				
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1
	7.23.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																												
	7.23.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																												
	7.23.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																												

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.23.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.23.5	Compliance-- Maintain system documentation in a current condition	AMC		Nov 1 '01	Nov 1 '01	0%					♥ AMC																											
	7.23.5.1	System Testing	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24	Standard Depot System (SDS)	AMC	DCSLOG	Nov 1 '01	Nov 1 '01	0%					♥ AMC																											
	7.24.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					♥ AMC																											
	7.24.1.1	Categorize SDS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.2	Identify all SDS required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.3	Identify SDS system owners and points of contact	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.5	AMC agrees to correct compliance problems	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.6	Develop a strategic compliance strategy	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.24.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.24.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.24.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.24.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.24.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.24.5	Compliance-- Maintain system documentation in a current condition	AMC		Nov 1 '01	Nov 1 '01	0%					▼ AMC																											
	7.24.5.1	System Testing	AMC		Nov 1 '01	Nov 1 '01	0%					AMC																											
	7.25	Planning Resource Infrastructure Decision and Evaluation System (PRIDE)	ARNG		Nov 1 '01	Nov 1 '01	0%					▼ ARNG																											
	7.25.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%					▼ ARNG																											
	7.25.1.1	Categorize PRIDE IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%					ARNG																											
	7.25.1.2	Identify all PRIDE required interfaces to Army and DFAS Finance and feeder systems	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%					ARNG																											
	7.25.1.3	Identify PRIDE system owners and points of contact	ARNG		Nov 1 '01	Nov 1 '01	0%					ARNG																											
	7.25.1.4	Define overall compliance problems from individual and integrated systems perspectives	ARNG		Nov 1 '01	Nov 1 '01	0%					ARNG																											
	7.25.1.5	ARNG agrees to correct compliance problems	ARNG		Nov 1 '01	Nov 1 '01	0%					ARNG																											

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.25.1.6	Develop a strategic compliance strategy	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%					♥	ARNG																										
	7.25.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.2	Determine all system deficiencies using the Guide compliance factors	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.3	Develop with DFAS a corrective action plan based on Guide factors	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.4	Prepare a detailed funding plan for each corrective action plan	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.5	Obtain approval of the system corrective plan from ASA-FM	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.6	Submit the action plan through SCWG to SFMOC for approval	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.7	Obtain approval of the funding plan from ASA-FM	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%					♥	ARNG																										

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.25.3.1	Implement corrective action plans developed in the Evaluation Phase	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.3.5	SFMOC request OIG, DoD validation of certification	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%					▼	ARNG																										
	7.25.4.1	Obtain validation from the OIG, DoD	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.25.5	Compliance-- Maintain system documentation in a current condition	ARNG		Nov 1 '01	Nov 1 '01	0%					▼	ARNG																										
	7.25.5.1	System Testing	ARNG		Nov 1 '01	Nov 1 '01	0%						ARNG																										
	7.26	Real Estate Management Information System (REMIS)	USACE		Nov 1 '01	Nov 1 '01	0%					▼	USACE																										
	7.26.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%					▼	USACE																										
	7.26.1.1	Categorize REMIS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%						USACE																										
	7.26.1.2	Identify all REMIS required interfaces to Army and DFAS Finance and feeder systems	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%						USACE																										

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.26.1.3	Identify REMIS system owners and points of contact	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.1.4	Define overall compliance problems from individual and integrated systems perspectives	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.1.5	USACE agrees to correct compliance problems	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.1.6	Develop a strategic compliance strategy	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%					♥	USACE																										
	7.26.2.1	Identify applicable compliance requirements by chapter from current Guide edition	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2.2	Determine all system deficiencies using the Guide compliance factors	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2.3	Develop with DFAS a corrective action plan based on Guide factors	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2.4	Prepare a detailed funding plan for each corrective action plan	USACE		Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2.5	Obtain approval of the system corrective plan from ASA-FM	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2.6	Submit the action plan through SCWG to SFMOC for approval	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%					█	USACE																										
	7.26.2.7	Obtain approval of the funding plan from ASA-FM	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%					█	USACE																										

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
	7.26.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%																																
	7.26.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%																																
	7.26.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%					♥																											
	7.26.3.1	Implement corrective action plans developed in the Evaluation Phase	USACE		Nov 1 '01	Nov 1 '01	0%																																
	7.26.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%																																
	7.26.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%																																
	7.26.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%																																
	7.26.3.5	SFMOC request OIG, DoD validation of certification	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%																																
	7.26.4	Validation-- The following exit criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%					♥																											
	7.26.4.1	Obtain validation from the OIG, DoD	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%																																
	7.26.4.2	Provide documentary evidence of validation through SCWG to SFMOC	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%																																
	7.26.5	Compliance-- Maintain system documentation in a current condition	USACE		Nov 1 '01	Nov 1 '01	0%					♥																											
	7.26.5.1	System Testing	USACE		Nov 1 '01	Nov 1 '01	0%																																
WCF	7.27	Identify any additional feeder systems, existing or future needs, that are critical to the Army and must be CFO-compliant	ASA(FM&C)	AMC	Dec 30 '98	Dec 29 '00	100%	█	█																														

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								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		Aug 4 '98	Sep 30 '03	14%													ASA(FM&C)																			
Both	8.1	Identify all areas where internal controls are needed to ensure adequate financial control	ASA(FM&C)		Aug 4 '98	Sep 30 '03	13%													ASA(FM&C)																			
Both	8.1.1	Develop plans to close internal control gaps	ASA(FM&C)		Aug 4 '98	Dec 31 '01	0%	ASA(FM&C)																															
WCF	8.1.2	Identify all CFOA compliance actions to ensure corrective actions	ASA(FM&C)	DFAS-IN	Oct 1 '98	Sep 30 '03	16%													ASA(FM&C)																			
WCF	8.1.2.1	Identify and Implement changes necessary to CCSS so that it is in full and consistent compliance with the US Standard General Ledger (AAA Proj#D81010 A-1)	DFAS		Jan 3 '00	Mar 1 '02	100%	DFAS																															
WCF	8.1.2.2	Utilize the US Standard General Ledger of accounts as the basis for the Statement of Budgetary Resources (AAA Proj#D81010 A-1)(SIFS)	DFAS		Aug 1 '01	Sep 30 '03	0%					DFAS																											
WCF	8.1.2.3	Utilize the US Standard General Ledger of accounts as the basis for the Statement of Budgetary Resources (AAA Proj#D81010 A-1)(CCSS)	DFAS		May 3 '00	Sep 30 '03	0%					DFAS																											
WCF	8.1.2.4	Develop a process that will identify the type of intra-entity transactions that need to be eliminated from the statement of Budgetary Resources (AAA Proj#D81010 A-2)	ASA(FM&C)		Oct 1 '98	Jan 30 '02	0%	ASA(FM&C)																															
WCF	8.1.2.4.1	Implement a method using the US Standard General Ledger to eliminate those transactions (AAA Proj#D81010 A-2)	ASA(FM&C)	OSD(C)	Oct 1 '98	Jan 30 '02	0%	ASA(FM&C)																															
WCF	8.1.2.5	Update and ensure the existing transaction files for the Commodity Command Standard System (AAA W8-101L C-1)	ASA(FM&C), DFAS		Dec 2 '02	Sep 30 '03	0%									ASA(FM&C), DFAS																							
WCF	8.1.2.6 Delete	Ensure the existing program to capture closed transactions from the Standard Army Financial Inventory Accounting & Reporting System - Modernization is accurate (AAA W8-101L C-4)	ASA(FM&C),D		Oct 1 '98	Jul 30 '99	0%																																
WCF	8.1.2.7	Direct the Chief of Finance at the Industrial Logistics Systems Center to establish a file to capture financial transactions. (AAA W8-101L C-5)	AMC		Mar 2 '01	Dec 28 '01	0%	AMC																															
Both	8.2	Ensure all material Internal Control weaknesses related to financial statements identified are corrected	ASA(FM&C)	DFAS-IN	Aug 1 '01	Dec 31 '02	22%													ASA(FM&C)																			
Both	8.2.1	Ensure timely and accurate recording of real property assets	ACSIM		Jan 30 '02	Dec 31 '02	0%																	ACSIM															

^ Requiring AAA review

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Fiscal Year.....

Fund	WBS	Task Name	Lead	Support	Start	Finish	% Comp	01				02				03				04				05				06				07				08			
								1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Both	8.2.1.1	Coordinate/determine required data to be completed on DD 1354	ACSIM	USACE	Jan 30 '02	Mar 29 '02	0%					■ ACSIM																											
Both	8.2.1.2	Finalize guidance/instruction DA Pam	ACSIM	USACE	Jan 30 '02	Mar 29 '02	0%					■ ACSIM																											
Both	8.2.1.3	Publish and distribute DA Pam on DD1354	USACE	ACSIM	Dec 2 '02	Dec 31 '02	0%									■ USACE																							
Both	8.2.1.4	Post DA Pam on COE and ACSIM web pages	ACSIM	USACE	Dec 2 '02	Dec 31 '02	0%									■ ACSIM																							
Both	8.2.1.5	Advertise existence of new DA Pam and reinforce compliance via ACSIM/CoE memo	ACSIM	USACE	Dec 2 '02	Dec 31 '02	0%									■ ACSIM																							
Both	8.2.2	Update cost factors in model to rebaseline and correct lifecycle cost estimate to improve reporting chemical demil liabilities	ASA(ALT)		Oct 3 '01	Nov 30 '01	0%					■ ASA(ALT)																											
Both	8.2.3	Determine if discrepancies between accountable and custodial records for wholesale munitions exist	DCSLOG		Aug 29 '01	Jul 31 '02	25%					■ DCSLOG																											
Both	8.2.4	Determine what is needed to properly account for inventory held for repair	AAA		Aug 1 '01	Sep 28 '01	100%					■ AAA																											
A		Obtain an unqualified opinion on the balance sheet for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%																													◆ ASA(FM&C)			
B		Obtain an unqualified opinion on the Statement of Net Costs for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%																													◆ ASA(FM&C)			
C		Obtain an unqualified opinion on the Statement of Changes in Net Position for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%																													◆ ASA(FM&C)			
D		Obtain an unqualified opinion on the Statement of Budgetary Resources for FY 2004	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%																													◆ ASA(FM&C)			
E		Obtain an unqualified opinion on the Statement of Financing for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%																													◆ ASA(FM&C)			
F		Obtain an unqualified opinion on the Required Supplementary Stewardship Information for FY 2004	ASA(FM&C)		Mar 1 '05	Mar 1 '05	0%																													◆ ASA(FM&C)			

Appendix
B

Breakout of Tasks by Staff Organization and Agency

This appendix provides the entire Army CFO Strategic Plan for both the General Fund and the Working Capital Fund sorted by the lead organization and agency having responsibility for the task.

Column 1: A code that signifies the task as a General Fund (GF) task, a Working Capital Fund (WCF) task, or both.

Column 2: Provides a WBS number, which acts as a built-in outline.

Column 3: Depicts the plan in outline form using goals, objectives and tasks. Tasks containing a reference in parenthesis, such as (B1. 2) refer to the DoD Implementing Strategies.

This revision is effective October 2001. It shows the status of all tasks.

A ^ indicates that an AAA review of the requirement is needed before work can begin. If a task is for both Working Capital and General Fund and the annotation is “^GF Only,” it means AAA has yet to make a determination for the General Fund, but has found the Army to be non-compliant in the Working Capital Fund and planning should proceed.

Column 4: Provides the lead agency or organization responsible for the task.

Column 5: Provides the support organization(s) or agency responsible for the task.

Column 6: Establishes the date the task should be started in order to complete the task on time.

Column 7: Establishes the expected completion date of the task.

Column 8: Provides the percent completion of the task.

Column 9: Provides the DoD FMR cross-reference.

Column 10: Provides the Government cross-reference.

Staff organizations and agencies should incorporate this appendix into their planning process. A current list of CFO-related milestones are shown in Appendix C.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.1.1.8.2	Correctly report General Fund balance in financial statements^	AAA		Dec 10 '01	Sep 30 '02	50%	040103-040104, 040201	SFFAS #1, TFM
GF	1.1.1.8.3	Correctly report General Fund balances at appropriation level in the financial statements^	AAA		Sep 1 '98	Sep 30 '02	50%	040103-040104, 040201	SFFAS #1, TFM
WCF	1.1.1.9	AAA will gain access and approval authority to obtain monthly detail reports from disbursement offices in order to develop a modified audit approach to reviewing FBWT	AAA		Sep 1 '98	Mar 21 '02	50%	040103-040104, 040201	SFFAS #1
GF	1.1.9.1.1.1	Verify that War Reserve data is reported correctly in the Required Supplementary Stewardship Report	AAA		May 10 '00	Dec 29 '00	100%	N/A	N/A
WCF	1.2.5.3	Identify all "Other Liabilities" that need to be addressed	AAA		May 2 '01	Dec 28 '01	100%	N/A	N/A
WCF	3.4	Identify specific issues or problems with the Statement of Net Position	AAA		Jul 27 '00	Jun 29 '01	100%	N/A	N/A
Both	5.2	Review the Statement of Financing to assess whether or not DFASIN compiled the statement in accordance with Form and Content	AAA	DFAS-IN	Dec 3 '03	Apr 30 '04	0%	06B0801, 06B0802	SFFAS #7
Both	8.2.4	Determine what is needed to properly account for inventory held for repair	AAA		Aug 1 '01	Sep 28 '01	100%	N/A	N/A
Both	1.1.7	Improve Accountability and Valuation of all Army Real Property	ACSIM		Sep 1 '98	Sep 30 '03	0%		
Both	1.1.7.1	Establish a baseline of all Army real property	ACSIM	USACE	Sep 1 '98	Sep 30 '03	0%		

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	1.1.7.1.1	Compile all Army real property at the Installations	ACSIM	USACE	Sep 1 '98	Sep 30 '03	52%		
Both	1.1.7.1.1.1	Identify real property on Army installations that should be reported on balance sheet	ACSIM	USACE	Sep 1 '98	Sep 30 '03	51%		
GF	1.1.7.1.1.1.1	Ensure procedures are in place and verify that all heritage assets are removed from the balance sheet in accordance with SFFAS # 6, par. 63 ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	040601, 040603	SFFAS #6
GF	1.1.7.1.1.1.2	Ensure procedures & verify that all land and land rights owned by the Army & not acquired for or in connection with other PP&E are removed from the balance sheet in accordance with SFFAS # 6, par. 68 & SFFAS # 8, par 74; SFFAS # 14, par. 10, 11 ^	ACSIM	AAA	Sep 30 '03	Sep 30 '03	0%	040601, 040603	SFFAS #6
Both	1.1.7.1.1.1.3	Ensure accurate values are contained in real property automated records by (TBD)	ACSIM	USACE	Mar 22 '01	Sep 30 '03	8%		
Both	1.1.7.1.1.1.3.1	Update DA Pamphlet 420-6, DPW Resource Management System	ACSIM	USACE	Mar 23 '01	Jun 27 '02	0%	N/A	N/A
Both	1.1.7.1.1.1.3.2	Ensure that Real Property is recorded at acquisition/historical cost, including all costs incurred to bring the real property to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ACSIM	USACE	Mar 22 '01	Jun 28 '02	0%	040601	SFFAS #6
Both	1.1.7.1.1.1.3.3	Ensure that the cost of Real Property transferred from other federal entities is recorded in accordance with SFFAS # 6, par. 31 ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%	040602, 121401-121405	SFFAS #6
Both	1.1.7.1.1.1.3.4	Ensure that Real Property acquired through exchange is recorded in accordance with SFFAS # 6, par. 32 ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%	040602, 121401-121405	SFFAS #6
Both	1.1.7.1.1.1.3.5	Verify the accuracy of the real property data during the transfer to DPAS (I.S. A.1., 9, c)	ACSIM	USACE	Oct 18 '01	Oct 18 '01	100%	N/A	N/A

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
WCF	1.1.7.1.1.1.3.6	Calculate and Record depreciation in accordance with SFFAS # 6, par. 35-37)	ACSIM	USACE	Mar 21 '02	Sep 30 '03	0%	040601, 040602, 11B6200	SFFAS #6
Both	1.1.7.1.1.1.3.7	Record Real Property that is disposed, retired, or removed from service in accordance with SFFAS # 6, par. 38-39 ^WCF only	ACSIM	USACE	Oct 18 '01	Oct 18 '01	100%	040601, 121401-121405	SFFAS #6
GF	1.1.7.1.1.1.3.8	Ensure that the costs to renovate, improve, or reconstruct operating components of heritage assets used in govt. ops are included in general PP&E , are capitalized and depreciated over the useful life of the asset (SFFAS # 6, par. 59) ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%	040603	SFFAS #6, SFFAS #16
GF	1.1.7.1.1.1.3.9	Record significant existing structures acquired along with stewardship land and used in operations as general PP&E (SFFAS # 8, par. 71, 78)	ACSIM	USACE	Oct 18 '01	Mar 29 '02	75%	040603	SFFAS #6
GF	1.1.7.1.1.1.3.10	Record in the property record the present value of property acquired through the foreclosure of direct or guaranteed loans (SFFAS # 2, par. 57) ^	ACSIM	USACE	Sep 30 '03	Sep 30 '03	0%	No Reference	SFFAS #2
Both	1.1.7.1.1.1.4	Develop interface between PRIDE and DPAS	ACSIM	USACE, DPAS	Sep 1 '98	Sep 30 '03	70%		
Both	1.1.7.1.1.1.4.3	Validate system interface data	ACSIM	USACE, DFAS-HQ, Installation	May 12 '00	Nov 15 '00	100%	N/A	N/A
Both	1.1.7.1.1.1.4.3b	Accept PRIDE RPI into HQEIS	ACSIM		Mar 29 '02	Mar 29 '02	100%	N/A	N/A
Both	1.1.7.1.1.1.4.4	Provide training on PRIDE Interface	ACSIM		Sep 1 '98	Jan 29 '02	100%	N/A	N/A
Both	1.1.7.1.1.1.4.5	Provide sustainment training on PRIDE Interface	ACSIM	(FM&C), ARNG, USACE, DFAS-HQ, DPAS	May 1 '00	Sep 29 '03	100%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	1.1.7.1.1.1.4.6	Verify the accuracy of the real property data during the transfer to DPAS (I.S. A.2., 9,c)	ACSIM	(FM&C), AMC	Feb 16 '99	Nov 16 '00	100%	N/A	N/A
GF	1.1.7.1.1.1.4.7.1.1	Manually capture the cost of Construction in Progress, capitalized and depreciated, for FY 2000	ACSIM		May 9 '00	Jan 31 '01	100%	N/A	N/A
GF	1.1.7.1.1.1.4.7.1.2	Complete automated capture of Construction in Progress costs via IFS to DPAS interface implementation	ACSIM		Feb 1 '01	Jan 29 '02	100%	N/A	N/A
GF	1.1.7.1.1.1.4.7.2	Develop process for installations to capture costs of construction in process for in-house projects	ACSIM		Feb 3 '00	Aug 28 '00	100%	N/A	N/A
GF	1.1.7.1.1.1.4.7.3	Transfer completed construction in progress to General PP&E when placed in service (SFFAS # 6, par. 34) ^	ACSIM		Aug 28 '00	Aug 28 '00	100%	040601, 11B5700	SFFAS #6
GF	1.1.7.1.1.1.4.9.2	Record in the property record the fair value of multi-use heritage assets acquired through donation (SFFAS # 16, par. 11)	ACSIM		Jun 2 '03	Sep 30 '03	0%	040603	SFFAS #6, SFFAS #16
GF	1.1.7.1.1.1.4.9.3	Capitalize multi-use heritage assets in accordance with SFFAS # 16, par. 15 ^	ACSIM		Oct 18 '00	Sep 27 '02	0%	040603	SFFAS #6, SFFAS #16
GF	1.2.6	Improve Accountability over Environmental Liabilities	ACSIM		Jul 2 '01	Nov 30 '01	0%		
GF	1.2.6.1	Remove environmental liabilities from "Other Liabilities and report separately (SFFAS # 1, par. 83-84)	ACSIM		Jul 2 '01	Nov 30 '01	0%		
GF	1.2.6.1.1	Report environmental liabilities covered by budgetary resources	ACSIM		Jul 2 '01	Nov 30 '01	0%	06B1012	SFFAS #5

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.2.6.1.2	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM		Jul 3 '01	Nov 30 '01	0%	041301-041306	SFFAS #5
Both	1.2.7	Improve Accountability over Hazardous Waste Liabilities	ACSIM		Oct 3 '00	Mar 29 '02	2%		
Both	1.2.7.1	Provide plans to implement DoD guidance on hazardous waste liabilities and report progress once DoD guidance is received (I.S. C.1.b, 5, a)	ACSIM		Jul 24 '01	Sep 28 '01	100%		
Both	1.2.7.1.1	Establish EOR's for reporting hazardous waste	ACSIM		Jul 24 '01	Sep 28 '01	100%	N/A	N/A
Both	1.2.7.2	Determine Clean-up Cost Liabilities for General PP&E	ACSIM		Oct 3 '00	Mar 29 '02	0%		
Both	1.2.7.2.1	Estimate total clean-up costs when the associated General PP&E is placed in service in accordance with SFFAS # 6, par. 94-96 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	041401-041403	SFFAS #6
Both	1.2.7.2.2	Recognize a reduction in the liability for clean-up costs when clean-up costs are paid (SFFAS # 6, par. 100) ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	041401-041403	SFFAS #6
Both	1.2.7.2.3	Recognize total clean-up costs of general PP&E as a liability upon implementation if costs are not intended to be recovered (SFFAS # 6, par. 104) ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	041401-041403	SFFAS #6
Both	1.2.7.2.4	Disclose clean-up cost in accordance with SFFAS # 6, par.107-111 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	06B1002	SFFAS #6
GF	1.2.7.3	Determine Amount for Clean-up Costs Liabilities for Stewardship PP&E	ACSIM		Oct 3 '00	Mar 29 '02	0%		

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.2.7.3.1	Recognize and adjust clean-up liability for stewardship assets in accordance with SFFAS # 6, par. 101-102, 104 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	041401-041403	SFFAS #6
GF	1.2.7.3.2	Recognize a reduction in the liability for clean-up costs when clean-up costs are paid (SFFAS # 6, par. 103) ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	041401-041403	SFFAS #6
GF	1.2.7.3.3	Disclose clean-up cost in accordance with SFFAS # 6, par. 107-111 ^	ACSIM		Oct 3 '00	Mar 29 '02	0%	06B1002	SFFAS #6
Both	1.2.8	Improve Accountability over Disposal Liabilities	ACSIM		Jul 12 '00	Mar 29 '02	0%		
Both	1.2.8.1	Provide plans to implement the forthcoming DoD guidance on disposal liabilities when DoD guidance is received (I.S. C.2., 5, a)	ACSIM		Jul 12 '00	Mar 29 '02	0%	N/A	N/A
Both	1.2.8.2	Provide specific plans and report progress once DoD guidance is received (I.S. C.2., 6, a)	ACSIM		Jul 31 '00	Mar 29 '02	0%	N/A	N/A
GF	2.3.3	Determine Net Cost of Stewardship Assets	ACSIM		Oct 18 '01	Sep 30 '03	5%		
Both	2.3.3.1	Record the expense for clean-up liability for stewardship assets in accordance with SFFAS # 6, par. 101-104 ^	ACSIM		Oct 18 '01	Oct 18 '01	0%	041401-041403, 041901, 041902	SFFAS #6
GF	2.3.3.2	Ensure that all costs to bring heritage assets to current condition and location are expensed and disclosed, unless the assets are directly used in govt. operations and are excluded from general PP&E (SFFAS # 8, par 47,49; #6, par. 60, 61; #16, par. 8) ^	ACSIM	AAA	Oct 18 '01	Oct 18 '01	0%	041901, 041902, 06B1020, 06B1103	SFFAS #6, #8
GF	2.3.3.3	Record in the property records and provide a note in the financial statements for the heritage assets transferred from other federal entities in accordance with SFFAS # 6, par. 61 ^	ACSIM		Sep 30 '03	Sep 30 '03	0%	041901, 041902, 06B1020, 06B1103	SFFAS #6, #8

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	2.3.3.4	Record in property records and provide a note in the financial statements for the heritage assets acquired through donation in accordance with SFFAS # 6, par. 61 ^	ACSIM		Sep 30 '03	Sep 30 '03	0%	041901, 041902, 06B1020, 06B1103	SFFAS #6, #8
GF	2.3.3.5	Record in the property records the value of the heritage assets portion of multi-use assets in accordance with SFFAS # 6, par 64 ^	ACSIM		Oct 18 '01	Sep 30 '02	24%	041901, 041902, 06B1020, 06B1103	SFFAS #6, #8
GF	2.3.3.6	Record the acquisition cost of stewardship land in the period acquired in accordance with SFFAS # 8, par 77-80; SFFAS # 6, par. 69 & 73 ^	ACSIM		Apr 19 '02	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	2.3.3.7	Record in the property records and provide a note in the financial statements for stewardship land acquired through donation or devise in accordance with SFFAS # 6, par. 71 ^	ACSIM		Oct 18 '01	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	2.3.3.8	Record in the property record and provide a note in the financial statements for stewardship land transferred from other federal entities in accordance with SFFAS # 6, par. 72 ^	ACSIM		Oct 18 '01	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	2.3.3.9	Segregate the cost of stewardship land from the costs of significant structures acquired at the same time and expense the cost of the land. (SFFAS # 8, par. 78; SFFAS # 6, par. 70) ^	ACSIM	AAA	Oct 18 '01	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	3.3	Ensure the proper recording and disclosure of stewardship land previously recognized as assets (SFFAS # 6, par 75) ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	041301, 041723, 041902	SFFAS #6, #7
GF	6.4	Improve Accountability of all Army Stewardship Land	ACSIM	USACE	Sep 30 '02	Sep 30 '02	0%		
GF	6.4.1	Compile Stewardship Land data from real property records	ACSIM	USACE, DFAS-IN, AAA, (FM&C)	Sep 30 '02	Sep 30 '02	0%		
GF	6.4.1.1	Report land and land rights not acquired for or in connection with items of general PP&E as Stewardship Land (SFFAS # 8, par. 74) ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	6.4.1.2	Record and report stewardship land as outlined in SFFAS # 8, par. 81 ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	6.4.1.3	Ensure that the costs of preparing stewardship land for its intended use are expensed as part of the cost of the land (SFFAS # 6, par. 73) ^	ACSIM		Sep 30 '02	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	6.4.2	Report deferred maintenance for stewardship land in accordance with SFFAS # 6, par. 80, 83-84; SFFAS # 14, pars. 8, 11 ^	ACSIM	AAA	Sep 30 '02	Sep 30 '02	0%	040601, 06B1202	SFFAS #6
GF	6.5	Correctly Report Heritage Assets	ACSIM		Jan 5 '99	Sep 30 '03	6%		
GF	6.5.1	Establish a baseline for Heritage Assets	ACSIM		Jan 5 '99	Sep 30 '03	5%		
GF	6.5.1.1	Identify all Army properties designated as historic within Integrated Facility System (IFS)	ACSIM	ARNG	Nov 5 '01	Sep 30 '03	0%	N/A	N/A
GF	6.5.1.2	Identify Reportable Army properties within IFS	ACSIM	AAA, USACE	Jul 1 '99	Mar 28 '02	0%	N/A	N/A
GF	6.5.1.5	Reconcile IFS to facilitate future reporting	ACSIM		Apr 1 '03	Sep 30 '03	0%	N/A	N/A
GF	6.5.1.6	Provide notes to the statement for heritage assets in accordance with SFFAS # 8, par. 50	ACSIM		Oct 18 '01	Sep 30 '02	50%	06B1103	SFFAS #8
GF	6.5.2	Report deferred maintenance for heritage assets in accordance with SFFAS # 6, par. 80, 83; SFFAS # 14, pars. 8, 11 ^	ACSIM		Oct 18 '01	Sep 30 '02	50%	040601, 06B1202	SFFAS #6

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	6.6.2.1	Develop template on the environmental disposal cost factors to report	ACSIM		Feb 6 '02	Mar 29 '02	0%	N/A	N/A
GF	6.6.2.5	Develop environmental disposal cost based on inventory	ACSIM		Jan 31 '02	Mar 29 '02	0%	N/A	N/A
	7.14	Installation Status Report (ISR)	ACSIM		Jan 2 '01	Oct 18 '01	0%		
	7.14.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Oct 18 '01	0%	N/A	N/A
	7.14.1.1	Categorize ISR IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM		Oct 18 '01	Oct 18 '01	0%		
	7.14.1.2	Identify all ISR required interfaces to Army and DFAS Finance and feeder systems	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.1.3	Identify ISR system owners and points of contact	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.1.4	Define overall compliance problems from individual and integrated systems perspectives	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.1.5	ACSIM agrees to correct compliance problems	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.1.6	Develop a strategic compliance strategy	ACSIM		Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.14.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	010301/010306	A-127
	7.14.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.14.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.2.5	Obtain approval of the system corrective plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.2.7	Obtain approval of the funding plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.14.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.14.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.14.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.14.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.14.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	010307	N/A
	7.14.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.14.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.14.5	Compliance-- Maintain system documentation in a current condition	ACSIM		Jan 2 '01	Jan 2 '01	0%	010102/010201/010304/010503	A-127
	7.14.5.1	System Testing	ACSIM		Jan 2 '01	Jan 2 '01	0%		
WCF	7.15	Integrated Facilities System (IFS)	ACSIM		Jan 2 '01	Sep 24 '03	97%		
	7.15.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Oct 18 '01	100%	N/A	N/A
	7.15.1.1	Categorize IFS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM	DFAS	Jan 2 '01	Oct 18 '01	100%		
	7.15.1.2	Identify all IFS required interfaces to Army and DFAS Finance and feeder systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	100%		
	7.15.1.3	Identify IFS system owners and points of contact	ACSIM		Jan 2 '01	Jan 2 '01	100%		
	7.15.1.4	Define overall compliance problems from individual and integrated systems perspectives	ACSIM		Jan 2 '01	Jan 2 '01	100%		
	7.15.1.5	ACSIM agrees to correct compliance problems	ACSIM		Jan 2 '01	Jan 2 '01	100%		

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	7.15.1.6	Develop a strategic compliance strategy	ACSIM		Jan 2 '01	Jan 2 '01	100%		
	7.15.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	100%		
	7.15.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ACSIM		Jan 2 '01	Jan 2 '01	100%		
	7.15.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 8 '01	100%	010301/010306	A-127
	7.15.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		Jan 2 '01	Jan 8 '01	100%		
	7.15.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		Jan 2 '01	Jan 8 '01	100%		
	7.15.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	Jan 2 '01	Jan 8 '01	100%		
	7.15.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		Jan 2 '01	Jan 8 '01	100%		
	7.15.2.5	Obtain approval of the system corrective plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%		
	7.15.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.15.2.7	Obtain approval of the funding plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%		
	7.15.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 8 '01	100%		
	7.15.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	Jan 2 '01	Jan 8 '01	100%		
	7.15.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Sep 24 '03	Sep 24 '03	0%	N/A	N/A
	7.15.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		Sep 24 '03	Sep 24 '03	0%		
	7.15.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	Sep 24 '03	Sep 24 '03	0%		
	7.15.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%		
	7.15.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%		
	7.15.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%		
	7.15.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Sep 24 '03	Sep 24 '03	0%	010307	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.15.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%		
	7.15.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA-FM	Sep 24 '03	Sep 24 '03	0%		
	7.15.5	Compliance-- Maintain system documentation in a current condition	ACSIM		Sep 24 '03	Sep 24 '03	0%	010102/010201/010304/010503	A-127
	7.15.5.1	System Testing	ACSIM		Sep 24 '03	Sep 24 '03	0%		
	7.20	Restoration Cost to Complete System (RCTCS)	ACSIM		Jan 2 '01	Oct 18 '01	0%		
	7.20.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Oct 18 '01	0%	N/A	N/A
	7.20.1.1	Categorize RCTCS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM	DFAS	Oct 18 '01	Oct 18 '01	0%		
	7.20.1.2	Identify all RCTCS required interfaces to Army and DFAS Finance and feeder systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.20.1.3	Identify RCTCS system owners and points of contact	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.1.4	Define overall compliance problems from individual and integrated systems perspectives	ACSIM		Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.20.1.5	ACSIM agrees to correct compliance problems	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.1.6	Develop a strategic compliance strategy	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	010301/010306	A-127
	7.20.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.20.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.2.5	Obtain approval of the system corrective plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.20.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.2.7	Obtain approval of the funding plan from ASA-FM	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.20.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.20.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		Jan 2 '01	Jan 2 '01	0%		
	7.20.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.20.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.20.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		Jan 2 '01	Jan 2 '01	0%	010307	N/A
	7.20.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.20.5	Compliance-- Maintain system documentation in a current condition	ACSIM		Jan 2 '01	Jan 2 '01	0%	010102/010201/010304/010503	A-127
	7.20.5.1	System Testing	ACSIM		Jan 2 '01	Jan 2 '01	0%		
Both	8.2.1	Ensure timely and accurate recording of real property assets	ACSIM		Jan 30 '02	Dec 31 '02	0%		
Both	8.2.1.1	Coordinate/determine required data to be completed on DD 1354	ACSIM	USACE	Jan 30 '02	Mar 29 '02	0%	N/A	N/A
Both	8.2.1.2	Finalize guidance/instruction DA Pam	ACSIM	USACE	Jan 30 '02	Mar 29 '02	0%	N/A	N/A
Both	8.2.1.4	Post DA Pam on COE and ACSIM web pages	ACSIM	USACE	Dec 2 '02	Dec 31 '02	0%	N/A	N/A
Both	8.2.1.5	Advertise existence of new DA Pam and reinforce compliance via ACSIM/CoE memo	ACSIM	USACE	Dec 2 '02	Dec 31 '02	0%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
WCF	1.1.5.1	Improve accountability over Inventory	AMC		Oct 2 '00	Jan 10 '05	17%		
WCF	1.1.5.1.1	Record inventory in property records when title passes or when goods are received (SFFAS # 3, par. 19)	AMC		Jan 10 '03	Jan 10 '05	0%	040105, 11B5500	SFFAS #3
WCF	1.1.5.1.2	Reduce the inventory upon sale or use in providing a service by the cost of goods sold (SFFAS # 3, par. 19) ^	AMC		Oct 2 '00	Dec 31 '01	80%	040105, 11B5500	SFFAS #3
Both	1.1.5.1.3	Value inventory at historical cost (MAC) and prepare notes to the financial statements in accordance with guidance for the method selected. (SFFAS # 3, par. 20, 35)	AMC		Mar 27 '01	Sep 30 '03	10%	040105, 06B1010, 11B5500	SFFAS #3
WCF	1.1.5.2.6	Improve the accountability of Excess, Obsolete and Unserviceable OM&S	AMC		Mar 27 '01	Sep 30 '03	10%		
WCF	2.3.1	Determine Net Cost of Inventory	AMC		Mar 27 '01	Mar 25 '03	10%		
WCF	2.3.1.1	Recognize expenses upon the sale or use of inventory (SFFAS # 3, par. 19) ^	AMC		Mar 27 '01	Mar 25 '03	10%	040105, 041901, 041902, 11B5500	SFFAS #3
WCF	2.3.5	Provide a note in the financial statements to disclose the full amount of any expected loss from exchange revenue when specific goods are made to order under a contract and a loss is probable and measurable (SFFAS # 7, par. 46) ^	AMC		Oct 2 '00	Jul 19 '01	100%	041901, 041902, 06B1020, 06B1104	SFFAS #7
WCF	2.4.4.1	Coordinate with the contractor implementing the Wholesale Logistics Mod to ensure that the cost accounting module will adhere to the requirements of the CFO Act, JFMIP, and the Blue Book	AMC	AAA	Jun 1 '00	Oct 27 '00	100%	041901, 041902, 06B0502	SFFAS #4
WCF	2.4.4.2	Implement cost accounting module for Supply Management - Army, Depot Maintenance, and Ordnance	AMC		Oct 1 '98	Feb 19 '04	0%	041901, 041902, 06B0502	SFFAS #4

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	7.3	Commodity Command Standard System-Logistics (CCSS-L)	AMC	Equipmen Working Group	Jan 2 '01	Mar 15 '02	99%		
	7.3.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Jan 2 '01	Mar 31 '01	100%	N/A	N/A
	7.3.1.1	Categorize CCSS-L IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Jan 2 '01	Mar 31 '01	100%		
	7.3.1.2	Identify all CCSS-L required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Jan 2 '01	Mar 31 '01	100%		
	7.3.1.3	Identify CCSS-L system owners and points of contact	AMC		Jan 2 '01	Mar 31 '01	100%		
	7.3.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Jan 2 '01	Mar 31 '01	100%		
	7.3.1.5	AMC agrees to correct compliance problems	AMC		Jan 2 '01	Mar 31 '01	100%		
	7.3.1.6	Develop a strategic compliance strategy	AMC		Jan 2 '01	Mar 31 '01	100%		
	7.3.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Jan 2 '01	Mar 31 '01	100%		
	7.3.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Jan 2 '01	Mar 31 '01	100%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.3.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Jan 2 '01	Jun 30 '01	100%	010301/010306	A-127
	7.3.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Jan 2 '01	Jun 30 '01	100%		
	7.3.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Jan 2 '01	Jun 30 '01	100%		
	7.3.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Jan 2 '01	Jun 30 '01	100%		
	7.3.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Jan 2 '01	Jun 30 '01	100%		
	7.3.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%		
	7.3.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%		
	7.3.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%		
	7.3.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Jan 2 '01	Jun 30 '01	100%		
	7.3.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Jan 2 '01	Jun 30 '01	100%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.3.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Mar 11 '02	Mar 15 '02	0%	N/A	N/A
	7.3.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Mar 11 '02	Mar 11 '02	0%		N/A
	7.3.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Mar 15 '02	Mar 15 '02	0%		
	7.3.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Mar 15 '02	Mar 15 '02	0%		
	7.3.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Mar 15 '02	Mar 15 '02	0%		
	7.3.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Mar 15 '02	Mar 15 '02	0%		
	7.3.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Mar 11 '02	Mar 11 '02	0%	010307	N/A
	7.3.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Mar 11 '02	Mar 11 '02	0%		
	7.3.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Mar 11 '02	Mar 11 '02	0%		
	7.3.5	Compliance-- Maintain system documentation in a current condition	AMC		Mar 11 '02	Mar 11 '02	0%	010102/010201/010304/010503	A-127

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	7.3.5.1	System Testing	AMC		Mar 11 '02	Mar 11 '02	0%		
Both	7.13	Global Combat Support System - Army (GCSS-A) (Web-based property book)	AMC		Mar 1 '97	Sep 28 '07	9%		
	7.13.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Mar 1 '97	Jan 8 '98	100%	N/A	N/A
	7.13.1.1	Categorize GCSS-A IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Mar 1 '97	Jan 8 '98	100%		
	7.13.1.2	Identify all GCSS-A required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Mar 1 '97	Jan 8 '98	100%		
	7.13.1.3	Identify AMC system owners and points of contact	AMC		Mar 1 '97	Jan 8 '98	100%		
	7.13.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Mar 1 '97	Jan 8 '98	100%		
	7.13.1.5	AMC agrees to correct compliance problems	AMC		Mar 1 '97	Jan 8 '98	100%		
	7.13.1.6	Develop a strategic compliance strategy	AMC		Mar 1 '97	Jan 8 '98	100%		
	7.13.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Mar 1 '97	Jan 8 '98	100%		

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	7.13.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Mar 1 '97	Jan 8 '98	100%		
	7.13.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Mar 1 '97	Sep 28 '07	9%	010301/010306	A-127
	7.13.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Mar 1 '97	Sep 28 '07	20%		
	7.13.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Mar 1 '97	Sep 28 '07	20%		
	7.13.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Mar 1 '97	Sep 28 '07	20%		
	7.13.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Mar 1 '97	Sep 28 '07	20%		
	7.13.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%		
	7.13.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%		
	7.13.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%		
	7.13.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Mar 1 '97	Sep 28 '07	0%		

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	7.13.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Mar 1 '97	Sep 28 '07	0%		
	7.13.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Mar 3 '97	Sep 28 '07	0%	N/A	N/A
	7.13.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Mar 3 '97	Sep 28 '07	0%		
	7.13.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Mar 3 '97	Sep 28 '07	0%		
	7.13.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Mar 3 '97	Sep 28 '07	0%		
	7.13.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Mar 3 '97	Sep 28 '07	0%		
	7.13.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Mar 3 '97	Sep 28 '07	0%		
	7.13.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Jan 8 '01	Sep 28 '07	0%	010307	N/A
	7.13.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Jan 8 '01	Sep 28 '07	0%		
	7.13.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Jan 8 '01	Sep 28 '07	0%		

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	7.13.5	Compliance-- Maintain system documentation in a current condition	AMC		Jan 8 '01	Sep 28 '07	0%	010102/010201/010304/010503	A-127
	7.13.5.1	System Testing	AMC		Jan 8 '01	Sep 28 '07	0%		
WCF	7.22	Wholesale Logistics Modernization Program (WLMP)	AMC		Dec 15 '99	Dec 31 '02	92%		
	7.22.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Dec 15 '99	Mar 31 '00	100%	N/A	N/A
	7.22.1.1	Categorize WLMP IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Dec 15 '99	Mar 31 '00	100%		
	7.22.1.2	Identify all WLMP required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Dec 15 '99	Mar 31 '00	100%		
	7.22.1.3	Identify WLMP system owners and points of contact	AMC		Dec 15 '99	Mar 31 '00	100%		
	7.22.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Dec 15 '99	Mar 31 '00	100%		
	7.22.1.5	AMC agrees to correct compliance problems	AMC		Dec 15 '99	Mar 31 '00	100%		
	7.22.1.6	Develop a strategic compliance strategy	AMC		Dec 15 '99	Mar 31 '00	100%		

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	7.22.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Dec 15 '99	Mar 31 '00	100%		
	7.22.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Dec 15 '99	Mar 31 '00	100%		
	7.22.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Jan 2 '00	Sep 30 '01	100%	010301/010306	A-127
	7.22.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Jan 2 '00	Sep 30 '01	100%		
	7.22.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Jan 2 '00	Sep 30 '01	100%		
	7.22.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Jan 2 '00	Sep 30 '01	100%		
	7.22.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Jan 2 '00	Sep 30 '01	100%		
	7.22.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%		
	7.22.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%		
	7.22.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%		

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	7.22.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Jan 2 '00	Sep 30 '01	100%		
	7.22.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Jan 2 '00	Sep 30 '01	100%		
	7.22.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Jul 1 '01	Dec 31 '01	85%	N/A	N/A
	7.22.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Jul 1 '01	Dec 31 '01	85%		
	7.22.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Jul 1 '01	Dec 31 '01	85%		
	7.22.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Jul 1 '01	Dec 31 '01	85%		
	7.22.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Jul 1 '01	Dec 31 '01	85%		
	7.22.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Jul 1 '01	Dec 31 '01	85%		
	7.22.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Jan 2 '02	Jun 28 '02	0%	010307	N/A
	7.22.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Jan 2 '02	Jun 28 '02	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.22.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Jan 2 '02	Jun 28 '02	0%		
	7.22.5	Compliance-- Maintain system documentation in a current condition	AMC		Jul 1 '02	Dec 31 '02	0%	010102/010201/010304/010503	A-127
	7.22.5.1	System Testing	AMC		Jul 1 '02	Dec 31 '02	0%		
	7.23	Worldwide Ammunition and Reporting System - WARS	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.23.1.1	Categorize WARS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.23.1.2	Identify all WARS required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.23.1.3	Identify WARS system owners and points of contact	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.1.5	AMC agrees to correct compliance problems	AMC		Nov 1 '01	Nov 1 '01	0%		

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	7.23.1.6	Develop a strategic compliance strategy	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	010301/010306	A-127
	7.23.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.23.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		

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	7.23.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.23.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.23.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.23.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.23.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	010307	N/A

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	7.23.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.23.5	Compliance-- Maintain system documentation in a current condition	AMC		Nov 1 '01	Nov 1 '01	0%	010102/010201/010304/010503	A-127
	7.23.5.1	System Testing	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24	Standard Depot System (SDS)	AMC	DCSLOG	Nov 1 '01	Nov 1 '01	0%		
	7.24.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.24.1.1	Categorize SDS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.24.1.2	Identify all SDS required interfaces to Army and DFAS Finance and feeder systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.24.1.3	Identify SDS system owners and points of contact	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.1.4	Define overall compliance problems from individual and integrated systems perspectives	AMC		Nov 1 '01	Nov 1 '01	0%		

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	7.24.1.5	AMC agrees to correct compliance problems	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.1.6	Develop a strategic compliance strategy	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.2.1	Identify applicable compliance requirements by chapter from current Guide edition	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.2.2	Determine all system deficiencies using the Guide compliance factors	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.2.3	Develop with DFAS a corrective action plan based on Guide factors	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.24.2.4	Prepare a detailed funding plan for each corrective action plan	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.2.5	Obtain approval of the system corrective plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		

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	7.24.2.6	Submit the action plan through SCWG to SFMOC for approval	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.2.7	Obtain approval of the funding plan from ASA-FM	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.24.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.24.3.1	Implement corrective action plans developed in the Evaluation Phase	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	AMC	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.24.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.3.5	SFMOC request OIG, DoD validation of certification	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		

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	7.24.4	Validation-- The following exit criteria must be met before proceeding to the next phase	AMC		Nov 1 '01	Nov 1 '01	0%	010307	N/A
	7.24.4.1	Obtain validation from the OIG, DoD	AMC	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.24.4.2	Provide documentary evidence of validation through SCWG to SFMOC	AMC		Nov 1 '01	Nov 1 '01	0%		
	7.24.5	Compliance-- Maintain system documentation in a current condition	AMC		Nov 1 '01	Nov 1 '01	0%	010102/010201/010304/010503	A-127
	7.24.5.1	System Testing	AMC		Nov 1 '01	Nov 1 '01	0%		
WCF	8.1.2.7	Direct the Chief of Finance at the Industrial Logistics Systems Center to establish a file to capture financial transactions. (AAA W8-101L C-5)	AMC		Mar 2 '01	Dec 28 '01	0%	N/A	N/A
GF	1.1.7.1.1.1.4.1	Develop interface between PRIDE and DPAS	ARNG	ACSIM, DFAS-HQ, DPAS	Oct 2 '98	Apr 30 '01	0%	N/A	N/A
GF	1.1.7.1.1.1.4.2	Test the interface between PRIDE and DPAS	ARNG	ACSIM, DFAS-HQ, DPAS	Oct 31 '00	Mar 30 '01	100%	N/A	N/A
Both	1.1.7.1.1.1.4.3a	Validate RPI in PRIDE	ARNG		May 21 '01	Sep 28 '01	0%	N/A	N/A
Both	1.1.7.1.1.1.4.3c	Validate DPAS/PRIDE data conversion process	ARNG		May 21 '01	Sep 28 '01	0%	N/A	N/A

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Both	1.1.7.1.1.1.4.3d	Test PRIDE/DPAS interface	ARNG		May 21 '01	Sep 28 '01	0%	N/A	N/A
Both	1.1.7.1.1.1.4.3e	FOC PRIDE/DPAS interface	ARNG		May 21 '01	Sep 28 '01	0%	N/A	N/A
GF	1.1.9.1.1.2	Ensure work/construction in progress is reported accurately	ARNG		Sep 27 '99	Jul 31 '01	100%	040601, 11B5700	SFFAS #6
GF	6.5.1.3	Identify Reportable Army properties within PRIDE	ARNG		Jul 1 '99	Mar 30 '01	0%	N/A	N/A
GF	6.5.1.4	Compare PRIDE data & collected reportable data	ARNG		Jan 5 '99	Mar 30 '01	0%	N/A	N/A
7.16		National Guard Bureau Commercial Off-the-Shelf Financial Management System	ARNG		Jan 2 '01	Oct 1 '04	2%		
7.16.1		Awareness--The following Exit Criteria must be met before proceeding to the next phase	ARNG		Jan 2 '01	Jan 8 '01	100%	N/A	N/A
7.16.1.1		Categorize COTS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ARNG	DFAS	Jan 2 '01	Jan 8 '01	100%		
7.16.1.2		Identify all COTS required interfaces to Army and DFAS Finance and feeder systems	ARNG	DFAS	Jan 2 '01	Jan 8 '01	100%		
7.16.1.3		Identify COTS system owners and points of contact	ARNG		Jan 2 '01	Jan 8 '01	100%		

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	7.16.1.4	Define overall compliance problems from individual and integrated systems perspectives	ARNG		Jan 2 '01	Jan 8 '01	100%		
	7.16.1.5	NGB agrees to correct compliance problems	ARNG		Jan 2 '01	Jan 8 '01	100%		
	7.16.1.6	Develop a strategic compliance strategy	ARNG		Jan 2 '01	Jan 8 '01	100%		
	7.16.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ARNG	ASA-FM	Jan 2 '01	Jan 8 '01	100%		
	7.16.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ARNG		Jan 2 '01	Jan 8 '01	100%		
	7.16.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ARNG		Sep 30 '01	Oct 30 '02	2%	010301/010306	A-127
	7.16.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ARNG		Sep 30 '01	Oct 30 '02	10%		
	7.16.2.2	Determine all system deficiencies using the Guide compliance factors	ARNG		Sep 30 '01	Oct 30 '02	10%		
	7.16.2.3	Develop with DFAS a corrective action plan based on Guide factors	ARNG	DFAS	Sep 30 '01	Oct 30 '02	0%		
	7.16.2.4	Prepare a detailed funding plan for each corrective action plan	ARNG		Sep 30 '01	Oct 30 '02	0%		

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	7.16.2.5	Obtain approval of the system corrective plan from ASA-FM	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%		
	7.16.2.6	Submit the action plan through SCWG to SFMOC for approval	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%		
	7.16.2.7	Obtain approval of the funding plan from ASA-FM	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%		
	7.16.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ARNG	ASA-FM	Sep 30 '01	Oct 30 '02	0%		
	7.16.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ARNG		Sep 30 '01	Oct 30 '02	0%		
	7.16.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Oct 30 '02	Jun 30 '03	0%	N/A	N/A
	7.16.3.1	Implement corrective action plans developed in the Evaluation Phase	ARNG		Oct 30 '02	Jun 30 '03	0%		
	7.16.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ARNG	DFAS	Oct 30 '02	Jun 30 '03	0%		
	7.16.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ARNG	ASA-FM	Oct 30 '02	Jun 30 '03	0%		
	7.16.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ARNG	ASA-FM	Oct 30 '02	Jun 30 '03	0%		

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	7.16.3.5	SFMOC request OIG, DoD validation of certification	ARNG	ASA-FM	Oct 30 '02	Jun 30 '03	0%		
	7.16.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Jun 30 '03	Dec 31 '03	0%	010307	N/A
	7.16.4.1	Obtain validation from the OIG, DoD	ARNG	ASA-FM	Jun 30 '03	Dec 31 '03	0%		
	7.16.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ARNG	ASA-FM	Jun 30 '03	Dec 31 '03	0%		
	7.16.5	Compliance-- Maintain system documentation in a current condition	ARNG		Dec 31 '03	Oct 1 '04	0%	010102/010201/010304/010503	A-127
	7.16.5.1	System Testing	ARNG		Dec 31 '03	Oct 1 '04	0%		
	7.25	Planning Resource Infrastructure Decision and Evaluation System (PRIDE)	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.25.1.1	Categorize PRIDE IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.25.1.2	Identify all PRIDE required interfaces to Army and DFAS Finance and feeder systems	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%		

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	7.25.1.3	Identify PRIDE system owners and points of contact	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.1.4	Define overall compliance problems from individual and integrated systems perspectives	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.1.5	ARNG agrees to correct compliance problems	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.1.6	Develop a strategic compliance strategy	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%	010301/010306	A-127
	7.25.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.2.2	Determine all system deficiencies using the Guide compliance factors	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.2.3	Develop with DFAS a corrective action plan based on Guide factors	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.25.2.4	Prepare a detailed funding plan for each corrective action plan	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.2.5	Obtain approval of the system corrective plan from ASA-FM	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.2.6	Submit the action plan through SCWG to SFMOC for approval	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.2.7	Obtain approval of the funding plan from ASA-FM	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.25.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.25.3.1	Implement corrective action plans developed in the Evaluation Phase	ARNG		Nov 1 '01	Nov 1 '01	0%		
	7.25.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ARNG	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.25.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.25.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.3.5	SFMOC request OIG, DoD validation of certification	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ARNG		Nov 1 '01	Nov 1 '01	0%	010307	N/A
	7.25.4.1	Obtain validation from the OIG, DoD	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ARNG	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.25.5	Compliance-- Maintain system documentation in a current condition	ARNG		Nov 1 '01	Nov 1 '01	0%	010102/010201/010304/010503	A-127
	7.25.5.1	System Testing	ARNG		Nov 1 '01	Nov 1 '01	0%		
Both	1.1.8	Improve Accountability over all Army Government Property in the possession of contractors	ASA(ALT)	(FM&C)	Dec 1 '00	Sep 30 '03	0%		
Both	1.1.8.1	Review the adequacy of the current reporting processes relying primarily on the AAA and ASA(ALT) resources (I.S. A.3., 7, a)	ASA(ALT)	(FM&C), ACSIM, AMC, DFAS-IN, (DALO-SM	Dec 2 '02	Sep 30 '03	0%	N/A	N/A
Both	1.1.8.2	Identify potential methodologies to improve the process to identify Army property in the possession of contractors	ASA(ALT)	(FM&C), ACSIM, DFAS-IN, (DALO-SM OSD	Dec 1 '00	Sep 30 '03	0%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	1.1.8.3	Determine the feasibility of automating the reporting and recording of all Army Government property in the possession of contractors per OSD guidance	ASA(ALT)	(FM&C)	Jun 3 '02	Sep 30 '03	0%	N/A	N/A
GF	1.1.8.4	Account for govt. property in possession of contractors (SFFAS # 11, par. 10, 13)	ASA(ALT)		Dec 1 '00	Sep 30 '03	0%	040601	SFFAS #6
Both	1.1.8.5	Ensure that new contracts are written and existing contracts are modified to comply with new reporting formats and requirements when the new formats and requirements are received (I.S. A.3., 5, a)	ASA(ALT)	(FM&C)	Sep 2 '02	Sep 30 '03	0%	N/A	N/A
Both	1.1.8.6	Publish policy changes that are dependent on the publication of revised guidelines by OUSD for contractor report (I.S. A.3., 7, b)	ASA(ALT)	(FM&C), AAA	Jun 3 '02	Sep 30 '03	0%	N/A	N/A
GF	2.3.4.1	Record and disclose the periodic costs to acquire, construct, improve, reconstruct, or renovate ND PP&E in accordance with SFFAS # 6, par. 53, and SFFAS # 8, par. 66 ^	ASA(ALT)		Oct 2 '00	Dec 31 '01	10%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
GF	6.3.3	Value NDPP&E using either the total cost or latest acquisition cost method (SFFAS # 8, par. 60)	ASA(ALT)		Oct 18 '01	Oct 18 '01	0%	041901-041903, 06B0302, 06B1102	SFFAS #6, #8, #11
GF	6.3.4	Include all costs to bring the assets to a form and location suitable for the intended use (SFFAS # 8, par 64)	ASA(ALT)		Oct 18 '01	Oct 18 '01	0%	041901-041903, 06B0302, 06B1102	SFFAS #6, #8, #11
GF	6.3.5	For costs incurred over a number of years ensure that the total cost to date is considered as an acquisition-in-process cost in the RSSI (SFFAS # 8, par 67) ^	ASA(ALT)		Oct 18 '01	Oct 18 '01	0%	041901-041903, 06B0302, 06B1102	SFFAS #6, #8, #11
GF	6.6.1 Delete	Coordinate with DCSOPS to determine the life expectancy of National Defense Equipment	ASA(ALT)		Jun 2 '00	Nov 30 '00	0%	N/A	N/A
GF	6.6.2	Develop and execute methodology for estimating environmental disposal costs for NDE	ASA(ALT)		Nov 5 '01	Mar 29 '02	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	6.6.2.2	Task PMs to provide environmental disposal cost estimate in template format	ASA(ALT)		Nov 5 '01	Jan 31 '02	0%	N/A	N/A
GF	6.6.3.1 Delete	Obtain and disclose disposal costs using LCCEs	ASA(ALT)	(FM&C), CEAC	Dec 1 '00	Jan 31 '01	0%	N/A	N/A
Both	8.2.2	Update cost factors in model to rebaseline and correct lifecycle cost estimate to improve reporting chemical demil liabilities	ASA(ALT)		Oct 3 '01	Nov 30 '01	0%	N/A	N/A
GF	6.6.3 Delete	Test Planned Methodology on Scope	ASA(ALT), ASA(FM&C)	AAA, CEAC	Dec 1 '00	Mar 30 '01	0%		
Both	1	Improve Accountability over all Army Assets and Liabilities (Balance Sheet)	ASA(FM&C)	DFAS	Apr 25 '96	Sep 28 '07	4%		
Both	1.1	Improve Accountability over all Army Assets	ASA(FM&C)	DFAS	Apr 25 '96	Jan 10 '05	0%		
Both	1.1.6.1.1.1	Validate existence and complete valuation of all Army General Equipment (a) (OSD personal property contract) (I.S. A.2., 4 and 5, a)	ASA(FM&C)		Nov 3 '98	Dec 31 '01	0%	040601-040603	SFFAS #6
GF	1.1.6.1.1.2	Refine definition for general PPE vs. NDE	ASA(FM&C)	Equipment Working Group	Dec 11 '98	Oct 25 '01	100%	040601-040603	SFFAS #6
Both	1.1.6.1.1.7	Improve Accountability of Internal Use Software	ASA(FM&C)		Oct 2 '00	Oct 31 '02	10%		
Both	1.1.6.1.1.7.1	Capitalize Internal use software in accordance with SFFAS # 6, par. 27-28; SFFAS # 10, par. 15 ^	ASA(FM&C)		Oct 1 '02	Oct 31 '02	10%	040602	SFFAS #10

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	1.1.6.1.1.7.2	Capitalize all costs (direct and indirect) incurred during the software development stage defined in SFFAS # 10, par. 16 ^	ASA(FM&C)		Oct 1 '02	Oct 31 '02	10%	040602	SFFAS #10
Both	1.1.6.1.1.7.3	Expense all data conversion costs incurred in accordance with SFFAS # 10, par. 19 ^	ASA(FM&C)		Oct 1 '02	Oct 31 '02	10%	040602	SFFAS #10
Both	1.1.6.1.1.7.4	Ensure that multiuse software is accounted for using the same basis of accounting as internal use software (SFFAS # 10, par. 21) ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	10%	040602	SFFAS #10
Both	1.1.6.1.1.7.6	Allocate the capitalizable and non-capitalizable costs of bundled products and services in accordance with SFFAS # 10, par 23 ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	10%	040602	SFFAS #10
Both	1.1.6.1.1.7.7	Prepare a note to the financial statements for material software costs in accordance with SFFAS # 10, par. 35 ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	10%	040602	SFFAS #10
GF	1.1.6.1.2.1	Field DPAS to required units and activities	ASA(FM&C)	(DALO-SM ACSIM)	Apr 5 '00	Dec 31 '01	99%	N/A	N/A
GF	1.1.6.1.2.2	Verify the accuracy of the personal property data during the transfer to DPAS (I.S. A.1., 9, c)	ASA(FM&C)	(DALO-SM AMC)	Oct 2 '98	Feb 28 '02	80%	N/A	N/A
Both	1.2.5	Improve Accountability for Other liabilities	ASA(FM&C)		Apr 3 '01	Sep 30 '02	32%		
GF	1.2.5.1	Provide adequate supporting documentation and reporting guidance for other Army material liabilities to ensure reliability of reported amounts	ASA(FM&C)	ACSIM, DCSLOG, SAALT, US Claims	May 14 '01	Nov 9 '01	25%	N/A	N/A
Both	1.2.5.7	Recognize a liability for any unpaid amounts due to federal entities as the result of non-exchange transactions (SFFAS # 5, par. 24) ^WCF only	ASA(FM&C)		Nov 13 '01	Dec 31 '01	0%	040901-040903	SFFAS #5

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Both	1.2.5.9	Record a liability for social insurance benefits due and payable to or on behalf of beneficiaries at the end of the reporting period including claims incurred but not reported. (SFFAS # 17, par. 22) ^WCF only	ASA(FM&C)		Nov 13 '01	Dec 31 '01	0%	040901-040903	SFFAS #1, #5, #17
GF	1.2.9	Account for Capital Lease Liabilities	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%		
GF	1.2.9.1	Accurately record capital lease liabilities (per SFFAS # 5, par. 44-46) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%		
GF	1.2.9.1.1	Segregate capital leases from operational leases (SFFAS # 5, par. 43) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	040601, 040602, 040702, 041203	SFFAS #5
GF	1.2.9.1.2	Calculate the present value of the minimum lease payments using the applicable rate, in accordance with SFFAS # 5, par. 45 ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	040601, 040602, 040702, 041203	SFFAS #5
GF	1.2.9.1.3	Allocate each minimum lease payment between a reduction in obligation, and interest expense to produce a constant rate of interest on the remaining liability balance (SFFAS # 5, par. 46) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	040601, 040602, 040702, 041203	SFFAS #5
GF	1.2.9.1.4	Record as a liability the lesser of the fair value of the lease at the inception, or the present value of the minimum lease payments during the lease term, excluding executory cost to be paid by the lessor (SFFAS # 5, par. 44) ^	ASA(FM&C)	ACSIM	Nov 9 '01	Nov 9 '01	0%	040601, 040602, 040702, 041203	SFFAS #5
	A	Obtain an unqualified opinion on the balance sheet for FY 2002	ASA(FM&C)		Mar 1 '02	Mar 1 '02	0%	N/A	N/A
Both	2	Improve Accountability of Army Net Costs (Statement of Net Costs)	ASA(FM&C)		Sep 1 '98	May 1 '07	0%		
GF	2.1	Identify all responsibility segments and cost centers within the Army in accordance SFFAS # 4, par. 81-88	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 06B0502, 11B5300	SFFAS #4

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	2.2	Develop interim method to determine expenditures for all Army responsibility segments	ASA(FM&C)		Feb 1 '05	May 1 '07	0%		
GF	2.2.1	Establish procedures to accumulate and report costs continuously, routinely, and consistently for management information purposes (SFFAS # 4, par. 68)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 06B0502, 11B5300	SFFAS #4
GF	2.2.2	Establish procedures and practices to enable the collection, measurement, accumulation, analysis, interpretation, and communication of cost information (SFFAS # 4, par. 70)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 06B0502, 11B5300	SFFAS #4
GF	2.2.3	Provide managers of each cost center information to control and manage costs within their area(s) of responsibility (SFFAS # 4, par. 88)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 06B0502, 11B5300	SFFAS #4
Both	2.3.2	Determine Net Cost of General PP&E	ASA(FM&C)	DCSLOG	Oct 2 '00	Sep 1 '03	23%		
Both	2.3.2.1	Expense internally developed software when costs are not intended to be recovered from users SFFAS # 6, par. 27 ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	0%	040602, 041901, 041902	SFFAS #6, #10
Both	2.3.2.5	Expense the cost of minor enhancements to software resulting from ongoing systems maintenance in the period in which they are incurred (SFFAS # 10, par. 26) ^	ASA(FM&C)		Oct 31 '02	Oct 31 '02	0%	040602, 041901, 041902	SFFAS #6, #10
GF	2.3.4.2	For costs incurred over a number of years for NDPP&E ensure that the cost applicable to the current reporting period is considered an expense. (SFFAS # 8, par. 67) ^	ASA(FM&C)	DCSLOG	Oct 2 '00	Jan 31 '02	10%	041901, 041902, 06B1020, 06B1104	SFFAS #6, #8
Both	2.4	Develop a cost accounting system or cost finding techniques in accordance with SFFAS # 4, par. 71	ASA(FM&C)		Sep 1 '98	May 1 '07	0%		
Both	2.4.1	Identify the level of precision desired and needed to cost effectively meet management's requirements (SFFAS # 4, par. 72)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	2.4.2	Establish similar or compatible cost accounting processes throughout the Army (SFFAS # 4, par. 73)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4
Both	2.4.3	Ensure that the cost accounting system contains the necessary output information (SFFAS # 4, , par. 79)	ASA(FM&C)		Jul 20 '01	May 1 '07	0%		
Both	2.4.3.1	Define and accumulate outputs, and if feasible, quantify each type of output in units (SFFAS # 4, par. 79)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4
Both	2.4.3.2	Develop method to accumulate costs and quantitative units of resources consumed in producing the outputs (SFFAS # 4, par. 79)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4
Both	2.4.3.3	Develop methodology to assign costs to outputs and calculate the cost per unit of each type of output (SFFAS # 4, par. 79)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4
Both	2.4.3.4	Report the full cost of outputs in the General Purpose Financial Statements (SFFAS # 4, par. 89)	ASA(FM&C)		Jul 20 '01	May 1 '07	0%		
Both	2.4.3.4.1	Report direct costs incurred in the full cost of outputs (SFFAS # 4, par. 89, 90)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.2	Report indirect costs included in the full cost of outputs (SFFAS # 4, par. 91)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%		
Both	2.4.3.4.2.1	Assign indirect costs incurred to outputs on a cause and effect basis (SFFAS # 4, par. 91a)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.2.2	Report indirect costs of support services received from other segments or entities in the benefiting segments and assign to the outputs of the benefiting segment (SFFAS # 4, par. 91b)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4

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Both	2.4.3.4.2.3	Report general management and administrative support costs as a cost not assigned to programs if they cannot be identified by segment (SFFAS # 4, par. 92)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.2.4	Recognize costs of pension and other retirement benefits, health and insurance benefits to current employees, including military, as an expense when earned (SFFAS # 4, par. 95)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.2.5	Report other post employment benefits as an expense for the period during which the future outflow or other sacrifice is probable and measurable on the basis of events occurring on or before the accounting date (SFFAS # 4, par. 96)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.3	Report costs of public assistance and social insurance programs	ASA(FM&C)		Feb 1 '05	May 1 '07	0%		
Both	2.4.3.4.3.1	Recognize the full costs of resources transferred from the federal government to individuals or state and local governments (SFFAS # 4, par. 98-101)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.3.2	Recognize and identify associated operating costs (SFFAS # 4, par. 98-101)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.3.3	Report as an expense the benefits paid during the reporting period plus any increase or less any decrease in liabilities from the end of the prior period to the end of the current period. (SFFAS # 17, par. 22) ^WCF only	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4, #17
Both	2.4.3.4.4	Report costs related to property, plant and equipment	ASA(FM&C)		Feb 1 '05	May 1 '07	0%		
Both	2.4.3.4.4.1	Recognize depreciation expense related to general PP&E used in the production of goods and services in the full costs of the goods and services that the segments produce (SFFAS # 4, par. 102)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B6200	SFFAS #4
GF	2.4.3.4.4.2	Recognize acquisition costs or construction costs of national defense or heritage PP&E in the costs of the entity or program making the acquisition (SFFAS # 4, par. 103)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4

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Both	2.4.3.4.5	Report Inter-Entity Costs	ASA(FM&C)		Feb 1 '05	May 1 '07	0%		
Both	2.4.3.4.5.1	Include the costs of goods and services received from other entities in the costs of goods and services produced by the General and Working Capital Fund (SFFAS # 4, par. 105)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4
Both	2.4.3.4.5.2	Recognize and report the full costs of goods and services provided or sold to other entities (SFFAS # 4, par. 108)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.5.3	Recognize and report the full costs, or a reasonable estimate, of goods or service received or purchased from other entities (SFFAS # 4, par. 109)	ASA(FM&C)		Feb 1 '05	Feb 15 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.5.4	Recognize, as a financing source, any difference between the amount of reimbursement and the full cost of the goods or services received (SFFAS # 4, par. 109)	ASA(FM&C)		Feb 1 '05	Feb 15 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.5.5	Eliminate inter-entity expenses/assets and financing sources for consolidated financial statements covering both entities (SFFAS # 4, par. 109)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.5.6	Report inter-entity costs for goods and services received without reimbursement in accordance with SFFAS #4, par. 112	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.6	Accumulate costs of resources by type and by responsibility segment	ASA(FM&C)		Feb 1 '05	May 1 '07	0%		
GF	2.4.3.4.6.1	Accumulate costs by responsibility segment (SFFAS # 4, par. 117)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502, 11B5300	SFFAS #4
GF	2.4.3.4.6.2	Classify accumulated cost by type of resource (SFFAS # 4, par. 119)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4

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GF	2.4.3.4.6.3	Maintain information on quantitative units related to various cost estimates when appropriate and cost effective (SFFAS # 4, par. 119)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.6.4	Assign intra-entity costs to segments that receive the services and products (SFFAS # 4, par. 122)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
Both	2.4.3.4.6.5	Assign costs to outputs using 1 of 3 approved FASAB methods (SFFAS # 4, par. 124) (Will require subtasks if cost allocation or cost assignment is selected)	ASA(FM&C)		Feb 1 '05	May 1 '07	0%	041901, 041902, 06B0502	SFFAS #4
	B	Obtain an unqualified opinion on the Statement of Net Costs for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%	N/A	N/A
Both	3	Improve Accountability over Army Net Positions (Statement of Changes in Net Position)	ASA(FM&C)		Sep 29 '98	Sep 30 '03	56%		
	C	Obtain an unqualified opinion on the Statement of Changes in Net Position for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%	N/A	N/A
	D	Obtain an unqualified opinion on the Statement of Budgetary Resources for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%	N/A	N/A
	E	Obtain an unqualified opinion on the Statement of Financing for FY 2007	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%	N/A	N/A
GF	6	Improve Accountability of Army Stewardship Property, Equipment, and Land (Required Supplementary Stewardship Information)	ASA(FM&C)		Sep 1 '98	Jan 2 '06	96%		
GF	6.1	Report Stewardship assets at the major program or category level (SFFAS # 8, par. 35) ^	ASA(FM&C)	LOG, ACSIM	Oct 25 '01	Oct 25 '01	100%	041901, 041902, 06B1020, 06B1103	SFFAS #6, #8

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GF	6.2	Improve Accountability for Stewardship Investments	ASA(FM&C)	DCSLOG	Dec 31 '01	Dec 31 '01	0%		
GF	6.2.1	Ensure stewardship investments are measured on the same basis of accounting as used for financial statements, including appropriate accrual adjustments, general and administrative overhead, and a share of the cost of facilities (SFFAS # 8, par. 24) ^	ASA(FM&C)		Dec 31 '01	Dec 31 '01	0%	041901, 041902, 06B1020, 06B1105	SFFAS #8
GF	6.2.3	Ensure trend data for program expenses reflects the full cost of the year being reported for the current as well as the preceding four years (SFFAS # 8, par.30) ^	ASA(FM&C)	DCSLOG, NGB	Dec 31 '01	Dec 31 '01	0%	041901, 041902, 06B1020, 06B1105	SFFAS #8
GF	6.6.3.2 Delete	Execute data collection to obtain disposal costs not recorded	ASA(FM&C)	AAA	Feb 1 '01	Mar 30 '01	0%	N/A	N/A
GF	6.7	Develop a procedure to provide Procurement and Research and Development Investments annually on the Supplementary Stewardship Report	ASA(FM&C)		Sep 1 '98	Apr 22 '99	100%	N/A	N/A
GF	6.8	Improve Accountability for Non-Federal Physical Property	ASA(FM&C)		Oct 25 '01	Oct 30 '04	6%		
GF	6.8.1	Report costs for nonfederal physical property programs as investments in RSSI (SFFAS # 8, Codification vol. I, p.628) ^	ASA(FM&C)	NGB	Nov 8 '01	Nov 9 '01	100%	041901, 041902, 06B1020, 06B1105	SFFAS #8
GF	6.8.2	Ensure that financial investments are measured on the same basis of accounting used for financial statement purposes (SFFAS # 8, par. 84) ^	ASA(FM&C)	NGB	Nov 8 '01	Nov 9 '01	100%	041901, 041902, 06B1020, 06B1105	SFFAS #8
GF	6.8.3	Report annual investment including a description of Federally owned property transferred to state and local govts for each of the preceding 4 years (SFFAS # 8, par. 87) ^	ASA(FM&C)	NGB	Oct 29 '04	Oct 30 '04	0%	041901, 041902, 06B1020, 06B1105	SFFAS #8
GF	6.8.4	Recognize cash grants related to nonfederal physical property programs as expenses (SFFAS # 8, par. 85) ^	ASA(FM&C)	AAA	Oct 25 '01	Oct 25 '01	0%	041901, 041902, 06B1020, 06B1105	SFFAS #8

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GF	6.8.5	For property with split purposed record on the basis of expense allocation or primary use (SAFFAS # 8, par. 86) ^	ASA(FM&C)	AAA	Sep 30 '02	Sep 30 '02	0%	041901, 041902, 06B1020, 06B1105	SFFAS #8
GF	6.8.6	Include a description of major programs involving Federal investments including a description of programs or policies under which non-cash assets are transferred to state and local govt. (SFFAS # 8, par. 87)	ASA(FM&C)		Nov 20 '01	Dec 31 '01	0%	041901, 041902, 06B1020, 06B1105	SFFAS #8
	F	Obtain an unqualified opinion on the Required Supplementary Stewardship Information for FY 2003	ASA(FM&C)		Mar 1 '04	Mar 1 '04	0%	N/A	N/A
Both	7	Ensure that all feeder systems pass reliable data to the financial management system	ASA(FM&C)		Mar 1 '97	Sep 28 '07	20%		
WCF	7.27	Identify any additional feeder systems, existing or future needs, that are critical to the Army and must be CFO-compliant	ASA(FM&C)	AMC	Dec 30 '98	Dec 29 '00	100%	010102/010201/010304/010503	A-127
	G	Obtain assurance that all critical feeder systems are CFO compliant	ASA(FM&C)		Oct 1 '07	Oct 1 '07	0%	010102/010201/010304/010503	A-127
Both	0	Review Status	ASA(FM&C)		Mar 1 '02	Mar 1 '02	0%		
Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		Aug 4 '98	Sep 30 '03	14%		
Both	8.1	Identify all areas where internal controls are needed to ensure adequate financial control	ASA(FM&C)		Aug 4 '98	Sep 30 '03	13%		
Both	8.1.1	Develop plans to close internal control gaps	ASA(FM&C)		Aug 4 '98	Dec 31 '01	0%	Note 1 (See Below)	FMFIA, A-127

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WCF	8.1.2	Identify all CFOA compliance actions to ensure corrective actions	ASA(FM&C)	DFAS-IN	Oct 1 '98	Sep 30 '03	16%		
WCF	8.1.2.4	Develop a process that will identify the type of intra-entity transactions that need to be eliminated from the statement of Budgetary Resources (AAA Proj#D81010 A-2)	ASA(FM&C)		Oct 1 '98	Jan 30 '02	0%		
WCF	8.1.2.4.1	Implement a method using the US Standard General Ledger to eliminate those transactions (AAA Proj#D81010 A-2)	ASA(FM&C)	OSD(C)	Oct 1 '98	Jan 30 '02	0%	N/A	A-127, FFMIA, F&C 01-XX
Both	8.2	Ensure all material Internal Control weaknesses related to financial statements identified are corrected	ASA(FM&C)	DFAS-IN	Aug 1 '01	Dec 31 '02	22%		
	H	Obtain a positive report on internal controls and compliance with applicable laws and regulations	ASA(FM&C)		Feb 29 '08	Feb 29 '08	0%	Note 1	FMFIA, A-127
	I	Obtain an unqualified opinion of Financial Statements by FY 2007	ASA(FM&C)		Feb 29 '08	Feb 29 '08	0%	N/A	N/A
GF	6.6	Develop a methodology for estimating of environmental disposal costs related to national defense equipment (Group must develop sub-tasks)	ASA(FM&C), ASA(ALT), DCSLOG	ACSIM, AAA, CEAC	Jun 2 '00	Mar 29 '02	0%		
WCF	8.1.2.5	Update and ensure the existing transaction files for the Commodity Command Standard System (AAA W8-101L C-1)	ASA(FM&C), DFAS		Dec 2 '02	Sep 30 '03	0%	N/A	N/A
WCF	8.1.2.6 Delete	Ensure the existing program to capture closed transactions from the Standard Army Financial Inventory Accounting & Reporting System - Modernization is accurate (AAA W8-101L C-4)	ASA(FM&C),		Oct 1 '98	Jul 30 '99	0%	N/A	N/A
GF	6.6.2.4	Develop Environment NDE cost factor mechanism for approval by auditors/CEAC	CEAC	ASA(FM&C)	Nov 27 '01	Mar 29 '02	0%	N/A	N/A

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	7.4	Corps of Engineers Financial Management System (CEFMS)	COE		Jan 2 '01	Mar 7 '01	0%		
	7.4.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	COE		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.4.1.1	Categorize CEFMS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	COE	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.4.1.2	Identify all CEFMS required interfaces to Army and DFAS Finance and feeder systems	COE	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.4.1.3	Identify CEFMS system owners and points of contact	COE		Jan 2 '01	Jan 2 '01	0%		
	7.4.1.4	Define overall compliance problems from individual and integrated systems perspectives	COE		Jan 2 '01	Jan 2 '01	0%		
	7.4.1.5	COE agrees to correct compliance problems	COE		Jan 2 '01	Jan 2 '01	0%		
	7.4.1.6	Develop a strategic compliance strategy	COE		Jan 2 '01	Jan 2 '01	0%		
	7.4.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	COE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.4.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	COE		Jan 2 '01	Jan 2 '01	0%		

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	7.4.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	COE		Mar 1 '01	Mar 1 '01	0%	010301/010306	A-127
	7.4.2.1	Identify applicable compliance requirements by chapter from current Guide edition	COE		Mar 1 '01	Mar 1 '01	0%		
	7.4.2.2	Determine all system deficiencies using the Guide compliance factors	COE		Mar 1 '01	Mar 1 '01	0%		
	7.4.2.3	Develop with DFAS a corrective action plan based on Guide factors	COE	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.4.2.4	Prepare a detailed funding plan for each corrective action plan	COE		Mar 1 '01	Mar 1 '01	0%		
	7.4.2.5	Obtain approval of the system corrective plan from ASA-FM	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.4.2.6	Submit the action plan through SCWG to SFMOC for approval	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.4.2.7	Obtain approval of the funding plan from ASA-FM	COE		Mar 1 '01	Mar 1 '01	0%		
	7.4.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.4.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	COE	DFAS	Mar 1 '01	Mar 1 '01	0%		

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	7.4.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	COE		Mar 1 '01	Mar 1 '01	0%	N/A	N/A
	7.4.3.1	Implement corrective action plans developed in the Evaluation Phase	COE		Mar 1 '01	Mar 1 '01	0%		
	7.4.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	COE	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.4.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.4.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.4.3.5	SFMOC request OIG, DoD validation of certification	COE	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.4.4	Validation-- The following exit criteria must be met before proceeding to the next phase	COE		Mar 7 '01	Mar 7 '01	0%	010307	N/A
	7.4.4.1	Obtain validation from the OIG, DoD	COE	ASA-FM	Mar 7 '01	Mar 7 '01	0%		
	7.4.4.2	Provide documentary evidence of validation through SCWG to SFMOC	COE	ASA-FM	Mar 7 '01	Mar 7 '01	0%		
	7.4.5	Compliance-- Maintain system documentation in a current condition	COE		Mar 7 '01	Mar 7 '01	0%	010102/010201/010304/010503	A-127

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	7.4.5.1	System Testing	COE		Mar 7 '01	Mar 7 '01	0%		
Both	1.1.5	Improve Accountability over Inventory and Other Related Property	DCSLOG		Oct 2 '98	Jan 10 '05	32%		
Both	1.1.5.2	Improve Accountability over Operating Materials and Supplies (OM&S)	DCSLOG	AMC	Oct 2 '98	Sep 30 '03	59%		
Both	1.1.5.2.1	Obtain final approval from OSD for the use of the Purchase Method vs. the Consumption Method	DCSLOG	AMC	Oct 2 '00	Sep 30 '03	50%	040401-040405, 11B5500	SFFAS #3
GF	1.1.5.2.3	Determine the cost flow assumption method used to determine historical cost of ending OM&S and cost of goods consumed (SFFAS # 3, par. 44) ^	DCSLOG		Oct 2 '00	Jul 6 '01	100%	040401-040405	SFFAS #3
GF	1.1.5.2.3	Automate the reporting of OM&S	DCSLOG		Jul 3 '00	Sep 30 '03	50%		
GF	1.1.5.2.3.1	Determine the feasibility of modifying feeder systems and financial management systems to support the consumption method (if selected)	DCSLOG	LOG, AMC	Jul 19 '01	Sep 30 '03	50%	040401-040405	SFFAS #3
GF	1.1.5.2.3.2	Compile Army OM&S	DCSLOG		Jul 3 '00	Jul 19 '01	100%		
GF	1.1.5.2.3.2.1	Verify Army OM&S inventory processes, modify procedures and monitor compliance (I.S. B.1., 2, b)	DCSLOG	LOGSA	Jul 3 '00	Jul 19 '01	100%		
GF	1.1.5.2.3.2.1.1	Modify the Army OM&S inventory process procedures as necessary	DCSLOG	LOGSA	Jul 3 '00	Jul 19 '01	100%	040401-040405	SFFAS #3

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.1.5.2.3.2.1.2	Monitor compliance of new Army OM&S inventory procedures	DCSLOG	LOGSA	Oct 2 '00	Jul 19 '01	100%	040401-040405	SFFAS #3
WCF	1.1.5.2.4	Improve Accountability over OM&S for Depot Maintenance and Ordnance	DCSLOG		Oct 2 '98	Jul 31 '02	23%		
WCF	1.1.5.2.4.1	Automate the reporting of OM&S for Depot Maintenance and Ordnance	DCSLOG		Oct 2 '98	Jul 19 '01	25%		
WCF	1.1.5.2.4.1.1	Determine the feasibility of modifying feeder systems and financial management systems to support the consumption method (if selected)	DCSLOG	AMC	Jan 21 '99	Jul 19 '01	20%	040401-040405	SFFAS #3
WCF	1.1.5.2.4.1.2	Conduct a review to determine whether or not to go to the consumption method or the purchase method	DCSLOG	AMC, LOGSA	Oct 2 '98	Jul 19 '01	29%	040401-040405	SFFAS #3
Both	1.1.6	Improve Accountability over all Army General Equipment	DCSLOG		Oct 2 '98	Sep 30 '03	76%		
GF	1.1.6.1	Automate the reporting of Army general equipment	DCSLOG		Oct 2 '98	Sep 30 '03	76%		
Both	1.1.6.1.1	Establish a baseline of all Army general equipment	DCSLOG		Nov 3 '98	Sep 30 '03	70%		
Both	1.1.6.1.1.7.5	Capitalize and depreciate all integrated software (I.e. software that is integral to the operation of General PP&E) as a part of General PP&E in accordance with SFFAS # 10, par. 22 ^	DCSLOG		Oct 2 '00	Sep 28 '01	10%	040602	SFFAS #10
Both	1.1.6.1.1.8	Ensure that the cost of General Equipment transferred from other federal entities is recorded in accordance with SFFAS # 6, par. 31 ^	DCSLOG		Oct 2 '00	Dec 31 '01	100%	040602	SFFAS #6

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Both	1.1.6.1.1.9	Ensure that General Equipment acquired through exchange is recorded in accordance with SFFAS # 6, par. 32 ^	DCSLOG		Oct 2 '00	Jun 28 '02	75%	040602	SFFAS #6
Both	1.1.6.1.1.10	Record general equipment in property records when title passes or when goods are received (SFFAS # 6, par. 34)	DCSLOG		Mar 22 '01	Sep 30 '03	50%	040601	SFFAS #6
Both	1.1.6.1.1.11	Record General Equipment that is disposed, retired, or removed from service in accordance with SFFAS # 6, par. 38-39 ^WCF only	DCSLOG		Oct 2 '00	Sep 30 '02	75%	040601	SFFAS #6
Both	1.1.6.1.1.12	Prepare notes for adjustments made to general property by major class in accordance with SFFAS # 6, par.44, 45 ^	DCSLOG		Oct 2 '00	Dec 31 '01	100%	06B1011	SFFAS #6
Both	1.1.6.1.2.3	Ensure that General Equipment is recorded at acquisition/historical cost, including all costs incurred to bring the equipment to a form and location suitable for its intended use (SFFAS # 6, par. 26)	DCSLOG		Mar 22 '01	Sep 30 '02	95%	040601	SFFAS #6
GF	1.1.6.1.2.4	Calculate and Record depreciation in accordance with SFFAS # 6, par. 35-37)	DCSLOG		Sep 20 '00	Mar 29 '02	100%	040601, 040602, 11B6200	SFFAS #6
GF	1.1.9	Account for all General Fund War Reserves	DCSLOG		Sep 27 '99	Jul 31 '01	100%		
Both	1.1.9.1	Determine a process for reporting of all war reserves	DCSLOG		Sep 27 '99	Jul 31 '01	100%		
Both	1.1.9.1.1	Determine feasibility of automating submission war reserves data	DCSLOG		Sep 27 '99	Jul 31 '01	100%		
Both	2.3.2.2	Recognize gains or losses related to the disposal, retirement, or removal from service of general PP&E in accordance with SFFAS # 6, par. 38-39 ^	DCSLOG		Oct 2 '00	Sep 30 '02	75%	040601, 041901, 041902	SFFAS #6

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Both	2.3.2.3	Expense the portion of the estimated total clean-up costs (transformers) during the period that general PP&E is in operation in accordance with SFFAS # 6, par. 97-99 ^	DCSLOG	ACSIM	Oct 2 '00	Sep 1 '03	5%	041401-041403, 041901, 041902	SFFAS #6
Both	2.3.2.4	Prepare note to the financial statements for adjustments for offsetting charges for current period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105) ^	DCSLOG		Oct 2 '00	Sep 1 '03	5%	06B1002	SFFAS #6
GF	6.3	Improve accountability over Army ND PP&E	DCSLOG		Oct 2 '00	Jan 2 '06	0%		
GF	6.3.1	Include ND PP&E items in the hands of contractors as ND PP&E on the stewardship report (SFFAS # 11, par. 11)	DCSLOG		Mar 20 '01	Apr 26 '02	0%	040601, 041901-041903, 06B0302, 06B1102	SFFAS #6, #8, #11
GF	6.3.6	Report ND PP&E as RSSI in accordance with SFFAS # 8, par. 68	DCSLOG		May 25 '05	Jan 2 '06	0%	041901-041903, 06B0302, 06B1102	SFFAS #6, #8, #11
GF	6.3.7	Improve the automation for the reporting of Army ND PP&E	DCSLOG		Oct 2 '00	Jan 31 '05	0%		
GF	6.3.7.1	Establish a baseline for all Army ND PP&E	DCSLOG		Oct 2 '00	Jan 31 '05	0%		
GF	6.3.7.1.1	Verify that the data obtained in the data collection effort is reliable	DCSLOG		Oct 2 '00	Jan 31 '05	0%	N/A	N/A
GF	6.3.7.1.2	Compile Army National Defense Equipment from CBS-X	DCSLOG		Oct 2 '00	Mar 30 '01	100%		
GF	6.3.7.1.2.1	Task LOGSA to collect selected data on all Army national defense equipment for FY 2000	DCSLOG	AAA, (FM&C), AMC, LOGSA	Oct 2 '00	Mar 30 '01	100%	N/A	N/A

^ Requiring AAA review

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GF	6.3.7.1.2.2	Task LOGSA to update the data provided for FY 1999 in the relational data base	DCSLOG	AAA, (FM&C), AMC, LOGSA	Oct 2 '00	Mar 30 '01	100%	N/A	N/A
GF	6.6.2.3	Task AMC/NICPs to provide environmental in template format for systems not managed by PEO PMs	DCSLOG		Nov 5 '01	Jan 31 '02	0%	N/A	N/A
Both	8.2.3	Determine if discrepancies between accountable and custodial records for wholesale munitions exist	DCSLOG		Aug 29 '01	Jul 31 '02	25%	N/A	N/A
Both	1.1.6.1.1.3	Transfer General PP&E to DPAS	DCSLOG (DALO-SMP)	LOGSA, AMC	Aug 11 '00	Dec 31 '01	99%	N/A	N/A
Both	1.1.6.1.1.4	Validate AMMEDPS data integrity	DCSLOG (DALO-SMP)	LOGSA, AMC	Jul 4 '00	Sep 28 '01	50%	N/A	N/A
Both	1.1.6.1.1.5	Modify logic protocol in DPAS for NDE	DCSLOG (DALO-SMP)	Equipment Working Group	Aug 9 '00	Sep 28 '01	100%	N/A	N/A
Both	1.1.6.1.1.6	Determine extent of data call for NDE	DCSLOG (DALO-SMP)		Jun 2 '00	Aug 15 '01	100%	N/A	N/A
Both	1.1.6.1.2	Complete fielding of automated systems that will provide accountability and compute depreciation	DCSLOG (DALO-SMP)		Oct 2 '98	Sep 30 '02	91%		
Both	1.1.1	Improve Accountability over the Fund Balance with Treasury Account	DFAS	ASA(FM&C	Sep 1 '98	Aug 24 '04	25%		
GF	1.1.1.1	Issue and implement guidance for resolving the unreconcilable amounts on the check issue differences	DFAS	ASA(FM&C MACOMs	Jun 28 '99	Sep 30 '02	25%	040103-040104, 040201, 11B5400	SFFAS #1, TFM

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GF	1.1.1.2	Determine how to resolve older check issue discrepancies, when documentation is no longer available	DFAS	(FM&C), MACOMs, Treas	Oct 1 '01	Mar 29 '02	20%	040103-040104, 040201	SFFAS #1, TFM
WCF	1.1.1.7	Reconcile long standing undistributed disbursements and collection so that FBWT amounts are properly adjusted for these amounts	DFAS	DFAS-HQ	Oct 1 '98	Aug 24 '04	33%		
WCF	1.1.1.7.1	Identify unsupported amounts	DFAS	DFAS-HQ	Oct 1 '98	Dec 29 '00	100%	040103-040104, 040201	SFFAS #1, TFM
WCF	1.1.1.7.2	Provide guidance for disposition of unsupported balances	DFAS		May 31 '00	Sep 30 '02	40%	040103-040104, 040201	SFFAS #1, TFM
WCF	1.1.1.7.3	Make necessary adjustments and eliminate the unsupported, undistributed disbursements and collections	DFAS	(BUR), DFAS-HQ, AAA	Jul 31 '99	Aug 24 '04	0%	040103-040104, 040201	SFFAS #1, TFM
Both	1.1.1.8	Accurately report fund balance with Treasury	DFAS		Sep 1 '98	Sep 30 '02	60%		
Both	1.1.1.8.1	Reconcile and clear the statement of differences	DFAS		Nov 2 '99	Dec 28 '01	80%	040103-040104, 040201	SFFAS #1, TFM
WCF	1.1.1.10	Establish Long-Term Solutions to improve the accountability and reporting of FBWT	DFAS		Oct 1 '98	Apr 22 '02	0%	040103-040104, 040201	SFFAS #1
GF	1.1.1.11	Disclose in the General Fund financial statements the difference between FBWT in the Army GLA and balance in Treasury	DFAS		Dec 29 '00	Dec 29 '00	100%	040103-040104, 040201	SFFAS #1, TFM
GF	1.1.1.12	Institutionalize the monthly reconciliation and reporting of FBWT GLA with Treasury balances	DFAS		Oct 1 '99	Jun 30 '03	43%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.1.1.12.1	Incorporate institutionalized procedures	DFAS	OSD(C)	Oct 1 '99	Dec 29 '00	100%	040103-040104, 040201	SFFAS #1, TFM
GF	1.1.1.12.2	Develop Training Course	DFAS		Jan 31 '00	Sep 30 '02	40%	040103-040104, 040201	SFFAS #1, TFM
GF	1.1.1.12.3	Deliver training to DFASIN and OPLOCs	DFAS		Nov 30 '01	Dec 31 '02	10%	040103-040104, 040201	SFFAS #1, TFM
GF	1.1.1.12.4	Conduct follow-up and validate effectiveness & application of new reconciliation procedures	DFAS	DFAS-IN	Jul 22 '02	Jun 30 '03	10%	040103-040104, 040201	SFFAS #1, TFM
GF	1.1.2	Improve Accountability over Governmental and Intragovernmental Investments by automating the reporting (implement Army Financial Management System)	DFAS		Sep 1 '98	Aug 25 '03	0%	040701-040702	SFFAS #5, TFM
GF	1.1.3	Improve Accountability of all Army Receivables (Entity and Non-Entity Governmental and Intragovernmental)	DFAS		Apr 25 '96	Sep 30 '03	9%		
GF	1.1.3.1	Automate the reporting of Army Receivables (implement Army Financial Management System)	DFAS		Oct 1 '98	Sep 24 '03	0%	040104, 040301-040309	SFFAS #1 and #5
Both	1.1.3.2	Determine the source of all Army Receivables and ensure that all receivables are identified and recorded.	DFAS		Oct 1 '01	Sep 30 '02	20%		
Both	1.1.3.2.1	Record a receivable when an Army General or Working Capital fund establishes a claim based on legal provisions or the provision of goods or services (SFFAS # 1, par. 41) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	30%	040104, 040301-040309, 11B5400	SFFAS #1 and #5
GF	1.1.3.2.2	Establish reasonable estimates when the amount of the receivable is unknown (SFFAS # 1, par. 41) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	040104, 040301-040309, 11B5400	SFFAS #1 and #5

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.1.3.3	Determine if there is a need for an allowance for bad debt account	DFAS	(FM&C)	Apr 25 '96	Sep 30 '03	0%		
GF	1.1.3.3.1	Determine if allowance for bad debt account is done correctly	DFAS	(FM&C), AAA	Apr 25 '96	Sep 30 '03	0%	040301-040309, 11B5400	SFFAS #1 and #5
Both	1.1.3.4	Recognize losses when it is unlikely (greater than 50 percent chance) that receivables will be fully collected (SFFAS # 1, par. 44) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	30%	040301-040309	SFFAS #1 and #5
WCF	1.1.3.5	Recognize an allowance for estimated uncollectible Accounts Receivable to reduce the reported gross amount to net realizable value (SFFAS # 1, par. 45)	DFAS		Oct 1 '01	Sep 30 '02	30%	040301-040309	SFFAS #1 and #5
GF	1.1.3.6	Disclose the major categories of Accounts Receivable by amount, type, and methodology to estimate the allowance for uncollectible amounts (SFFAS # 1, par. 52)^	DFAS		Sep 30 '02	Sep 30 '02	10%	040301-040309	SFFAS #1 and #5
Both	1.1.4	Improve Accountability over all Army Cash and Other Monetary Assets	DFAS		Oct 1 '98	Sep 24 '03	4%		
Both	1.1.4.1	Automate the reporting of Army Cash and Other Monetary Assets with implementation of Army Financial Management System	DFAS		Oct 1 '98	Sep 24 '03	0%	N/A	N/A
WCF	1.1.4.2	Automate the reporting of Army Working Capital Fund Cash and Other Monetary Assets with implementation of accounting system	DFAS		Oct 1 '98	Sep 30 '02	10%	N/A	N/A
Both	1.1.4.3	Improve Accountability over all Army Advances and Prepayments	DFAS		Oct 1 '01	Sep 30 '02	10%		
Both	1.1.4.3.1	Report advances and prepayments paid out as assets (SFFAS # 1, par. 59) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	10%	040106, 040501-040504	SFFAS #1

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	1.1.4.3.2	Reduce advances and prepayments after related goods or services are received, contract terms are met, progress payments made, or expenses expire (SFFAS # 1, par. 59) ^GF only	DFAS		Oct 1 '01	Sep 30 '02	10%	040106, 040501-040504	SFFAS #1
GF	1.1.4.3.3	Separately report advances and prepayments to federal entities and non-federal entities (SFFAS # 1, par. 61) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	040106, 040501-040504	SFFAS #1
GF	1.1.7.1.1.1.3.11	Recognize third party claims against foreclosed assets in accordance with SFFAS # 2, par. 58 ^	DFAS	USACE	Oct 25 '01	Sep 30 '02	10%	No Reference	SFFAS #2
GF	1.1.10	Establish Long-Term Solutions - Implement the Army Financial Management System	DFAS		Oct 1 '98	Sep 24 '03	0%	N/A	N/A
GF	1.1.11	Improve Accountability over all Army "Other Assets"	DFAS		Jul 26 '00	Sep 30 '02	10%		
GF	1.1.11.1	Recognize the present value of the estimated net cash flows of property acquired through foreclosure of direct loans or loan guarantees (SFFAS #2, par. 57) ^	DFAS		Jul 26 '00	Sep 30 '02	10%	No Reference	SFFAS #2
GF	1.1.11.2	Remove the unpaid principal of a loan from the gross amount of the loan receivable when post 1991 direct loans are written off (SFFAS # 2, par. 61) ^	DFAS		Jul 26 '00	Sep 30 '02	10%	120401-120407	SFFAS #2
Both	1.2	Improve Accountability over all Army Liabilities	DFAS		Jul 12 '00	Sep 28 '07	10%		
GF	1.2.1	Improve Accountability over Accounts Payable (Accounts Payable)	DFAS		Oct 25 '01	Sep 30 '02	10%		
GF	1.2.1.2	Exclude amounts related to ongoing continuous expenses, such as salary and related benefits expense (SFFAS # 1, par. 75) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	040902	SFFAS #1

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.2.1.3	Separately report payables owed to other federal agencies from those owed to the public (SFFAS # 1, par. 76) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	040902	SFFAS #1
Both	1.2.1.4	Recognize payables upon acceptance of title and estimate the amounts owed in the absence of an invoice (SFFAS # 1, par. 77) ^GF only	DFAS		Oct 30 '01	Sep 30 '02	10%	040902	SFFAS #1
GF	1.2.1.5	Record payable based on an estimate of work completed by contractors under contract or an agreement based primarily on the entities estimate of performance (SFFAS # 1, par. 79) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	040902	SFFAS #1
GF	1.2.1.6	Separately report payables covered and not covered by budgetary resources (SFFAS # 1, par. 80) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	06B0402	SFFAS #1
Both	1.2.2	Improve Accountability over Interest Payable	DFAS		Oct 18 '01	Sep 30 '02	10%		
Both	1.2.2.1	Recognize interest accrued but unpaid as interest payable and report as a liability (SFFAS # 1, par. 81) ^	DFAS		Oct 18 '01	Sep 30 '02	10%	040903	SFFAS #1
Both	1.2.2.2	Separately report interest payable to federal entities and to the public (SFFAS # 1, par. 82) ^	DFAS		Oct 18 '01	Sep 30 '02	10%	06B0402	SFFAS #1
Both	1.2.3	Improve Accountability over Actuarial Liabilities	DFAS		Oct 18 '01	Sep 30 '02	10%		
Both	1.2.3.1	Improve Accountability over Pensions, Other Retirement Benefits, and Other Post-employment Benefits (per SFFAS # 5, par. 64-121)	DFAS		Oct 18 '01	Sep 30 '02	10%		
Both	1.2.3.1.1	Record Pension Benefits in accordance with SFFAS # 5, par. 64-76 ^	DFAS		Oct 18 '01	Sep 30 '02	10%	040901-040903	SFFAS #1, #5

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	1.2.3.1.2	Record Other Retirement Benefits in accordance with SFFAS # 5, par. 79-92 ^	DFAS		Oct 18 '01	Sep 30 '02	10%	040901-040903	SFFAS #1, #5
Both	1.2.3.1.3	Record Other Post-employment Benefits in accordance with SFFAS # 5, par. 94-96 ^	DFAS		Oct 18 '01	Sep 30 '02	10%	040901-040903	SFFAS #1, #5
Both	1.2.3.2	Improve Accountability over Insurance and Guarantees (SFFAS # 5, par. 97-121)	DFAS		Sep 30 '02	Sep 30 '02	0%		
Both	1.2.3.2.1	Record liabilities resulting from insurance and guarantees in accordance with SFFAS # 5, par. 97-114 ^	DFAS		Sep 30 '02	Sep 30 '02	0%	040901-040903	SFFAS #1, #5
Both	1.2.3.2.2	Record liabilities resulting from Whole Life Insurance in accordance with SFFAS # 5, par. 115-121 ^	DFAS		Sep 30 '02	Sep 30 '02	0%	040901-040903	SFFAS #1, #5
GF	1.2.4	Improve Accountability over Loan Guarantee Liabilities	DFAS		Sep 30 '02	Sep 30 '02	0%		
GF	1.2.4.1	Recognize the present value of estimated net cash outflows of outstanding loan guarantees and prepare a note to the financial statements (SFFAS # 2, par. 23) ^	DFAS		Sep 30 '02	Sep 30 '02	0%	120402, 120407	SFFAS #2
GF	1.2.4.3	Recognize acquired loans in accordance with SFFAS # 2, par. 59 ^	DFAS		Sep 30 '02	Sep 30 '02	0%	120401, 120402, 120407	SFFAS #2
WCF	1.2.5.4	Remove accrued funded payroll from "Other Liabilities" and report separately (SFFAS # 1, par. 83-84)	DFAS		Oct 1 '01	Feb 28 '02	100%	040901-040903	SFFAS #1, #5
GF	1.2.5.5	Properly accrue and report military pay (SFFAS # 1, par. 84)	DFAS		Apr 3 '01	Sep 30 '02	10%	040901-040903	SFFAS #1, #5

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	1.2.5.6	Report advances and prepayments as "Other Current Liability" (SFFAS # 1, par. 85) ^	DFAS		Oct 18 '01	Sep 30 '02	10%	040501-040504	SFFAS #1
WCF	1.2.5.10	Recognize amounts for Unemployment benefits in accordance with SFFAS # 6, par. 63 ^	DFAS		Sep 30 '02	Sep 30 '02	0%	040901-040903	SFFAS #1, #5
GF	1.2.10	Establish Long Term Solutions --Implement Army Financial Management System	DFAS		Oct 18 '01	Sep 28 '07	10%	N/A	N/A
Both	1.3	Improve Accountability over Net Position	DFAS	DFAS-IN	Oct 25 '01	Sep 30 '02	10%		
GF	1.3.1	Report unexpended appropriations in the calculation of Net Position (SFFAS # 7, par 69) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	06B0601-06B0602, 06B1019	SFFAS #7
Both	2.3	Determine the Net Cost of Operations	DFAS		Oct 2 '00	Sep 30 '03	85%		
GF	2.4.3.4.7	Improve Cost Accounting for Direct Loans and Loan Guarantees	DFAS		Jul 20 '01	Sep 30 '02	9%		
GF	2.4.3.4.7.1	Recognize the subsidy cost for direct loans and loan guarantees in accordance with SFFAS # 2, par. 24-29 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.2	Recognize the accrued interest on direct loans and loan guarantees as interest expense (SFFAS # 2, par. 31, 37) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.3	Recognize any increase or decrease in the subsidy cost allowance or loan guarantee liability resulting reestimates as a subsidy expense (SFFAS # 2, par. 32) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	2.4.3.4.7.4	Estimate the default costs for direct loans and loan guarantees in accordance with SFFAS # 2, par. 33, 34, 36 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.5	Recognize costs for administering credit activities as administrative expense (SFFAS # 2, par. 38) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.6	Recognize a modification expense for the cost of direct loans in accordance with SFFAS # 2, par. 45-47 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.7	Recognize the modification expense for a loan guarantee in accordance with SFFAS # 2, par. 49-51 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.8	Report modification costs for the sale of loans and prepare a footnote to the financial statements in accordance with SFFAS # 2, par. 53-55 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.9	Recognize a loss for a direct loan obligated before FY 1993, when it is not likely to be collected. (SFFAS # 2, par. 39) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	120401-120407	SFFAS #2, #18, #19
GF	2.4.3.4.7.10	Prepare notes to the financial statements in accordance with SFFAS # 18, par. 9-11 ^	DFAS		Jul 20 '01	Sep 30 '02	0%	06B1009	SFFAS #2, #18, #19
WCF	2.4.4	Implement effective cost accounting module for the Wholesale Logistics Mod	DFAS	MACOMs	Oct 1 '98	Feb 19 '04	7%		
WCF	2.4.5	Implement a cost accounting system for Information Systems	DFAS		Sep 1 '98	Apr 19 '02	0%	041901, 041902, 06B0502	SFFAS #4
Both	3.1	Ensure proper recording of prior period adjustments	DFAS		Oct 25 '01	Sep 30 '02	10%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
Both	3.1.1	Verify that prior period adjustments are limited to corrections of errors and accounting changes with retroactive effect (SFFAS # 7, par 74) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041301, 041723, 041902	SFFAS #6, #7
Both	3.1.2	Record a prior period adjustment when recording existing general equipment for the amounts added to asset and contra asset accounts that were credited to Net Position of the entity (SFFAS # 6, par. 43) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041301, 041723, 041902	SFFAS #6, #7
Both	3.1.3	Recognize and record prior period adjustments to offset clean-up cost liabilities for general PP&E in accordance with SFFAS # 6, when appropriate par. 105 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041301, 041401-041403, 041723, 041902	SFFAS #6, #7
Both	3.1.4	Disclose adjustments for offsetting charges for prior period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041301, 041401-041403, 041723, 041902	SFFAS #6, #7
Both	3.1.5	Recognize and disclose a prior period adjustment for the estimated clean-up cost liability relating to existing stewardship PP&E (SFFAS # 6, par 106) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041301, 041401-041403, 041723, 041902	SFFAS #6, #7
WCF	3.2	Clean-up existing balances	DFAS		Sep 29 '98	Sep 30 '03	99%		
WCF	3.2.1	Assist OPLOC Rock Island in obtaining supporting documents	DFAS		Sep 29 '98	Dec 29 '00	100%	N/A	N/A
WCF	3.2.2	Submit input to DFASHQs for resolution	DFAS	DFAS-HQ, (FM&C), OSD(C)	Sep 29 '98	Dec 29 '00	100%	N/A	N/A
WCF	3.2.3	Request DFASHQs to determine resolution	DFAS		Sep 29 '98	Dec 29 '00	100%	N/A	N/A
WCF	3.2.4	Coordinate efforts with DFASHQs for submission to ASA(FM&C)	DFAS		Sep 29 '98	Dec 29 '00	100%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
WCF	3.2.5	Initiate action to implement results	DFAS		Sep 29 '98	Dec 29 '00	100%	N/A	N/A
WCF	3.2.6	Verify that existing balances have been cleaned up	DFAS		Sep 30 '03	Sep 30 '03	0%	N/A	N/A
GF	3.5	Recognize as a transfer-out any exchange revenues that are required to be transferred to Treasury or other entity (SFFAS # 7, par. 73) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
Both	4	Improve Accountability and Oversight of Budgetary Resources (Statement of Budgetary Resources)	DFAS		Oct 1 '98	Dec 29 '04	52%		
GF	4.1	Determine the Status of all Army General Fund Budgetary Resources	DFAS		Sep 22 '99	Mar 9 '04	13%		
GF	4.1.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		Sep 22 '99	Mar 9 '04	13%		
GF	4.1.1.1	Implement enhanced EDA/110 for MOCAS payments involves ensuring efforts by DFASCO to establish files, populate data, post SDN & reconcile data	DFAS		Jan 1 '01	Feb 28 '02	100%	N/A	N/A
GF	4.1.1.2	Assist in the expansion of Central Disbursing to Europe	DFAS		Oct 1 '99	Nov 30 '00	100%	N/A	N/A
GF	4.1.1.3	Secure Obligation Posting Agreement with Army and Defense	DFAS		Oct 1 '99	Oct 31 '00	100%	N/A	N/A
GF	4.1.1.4	Verify prevalidation to zero dollar threshold	DFAS		Sep 18 '00	Oct 25 '01	75%	N/A	N/A

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GF	4.1.1.5 Delete	Expand Central Disbursing to Defense Telephone Service	DFAS		Sep 22 '99	Oct 31 '00	0%	N/A	N/A
GF	4.1.1.6	Focus on streamlining inflow and cleaning up backlog	DFAS	DFAS-IN	Oct 1 '99	Dec 31 '01	65%	N/A	N/A
GF	4.1.1.7	Continue to expand contract reconciliation efforts and support all initiatives to improve the process	DFAS	DFAS-IN	Oct 1 '99	Dec 31 '01	65%	N/A	N/A
GF	4.1.1.8	Completely reconcile and close all old contracts and issue new contracts	DFAS		Oct 1 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.9	Enforce using the Government Purchase Card for Defense Automated Printing Services	DFAS		Oct 1 '99	Oct 10 '03	0%	N/A	N/A
GF	4.1.1.10	Continue effort to fund customer/DFAS contractor support for reconciliation	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.11	Continue to develop/implement initiatives based upon root cause analyses	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.12	Convert remaining multiple customer sites making payments for DFASIN Network to Operational Data Store	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.13	Support Joint Task Groups to improve processes, reduce problems and eliminate cross-disbursements in DoD	DFAS	DFAS-IN	Oct 4 '99	Mar 9 '04	0%	N/A	N/A
GF	4.1.1.14	Establish EDI interfaces for MOCAS contracts	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	4.1.1.15	Continue to support activities outside of DFASIN reporting balances against our overall network balance	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.16	Validate corrective actions	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.17	Utilize 60 requested work years to add resources to the Problem Disbursement reduction initiatives	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.1.1.18	Implement Defense Procurement Payment System	DFAS		Oct 4 '99	Oct 13 '03	0%	N/A	N/A
GF	4.2	Develop and issue procedures for reconciling balances in suspense account 6875 and 3875 with Treasury	DFAS		Oct 1 '99	Aug 30 '02	97%		
GF	4.2.1	Initiate corrective action if necessary	DFAS		Oct 1 '99	Aug 30 '02	97%		
GF	4.2.1.1	Correct the improper use of suspense accounts	DFAS		Dec 1 '99	Sep 28 '01	100%	N/A	TFM
GF	4.2.1.2	Eliminate suspense account balances over 90 days	DFAS		Oct 1 '99	Aug 30 '02	95%	N/A	N/A
GF	4.2.1.3	Validate all corrective actions	DFAS		Jan 2 '01	Mar 29 '02	95%	N/A	N/A
GF	4.3	Monitor progress to reconcile imbalances between the Standard Operations and Maintenance Army Research and Development System's fund and history databases	DFAS	(FM&C)	Sep 3 '01	Dec 31 '01	0%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	4.4	Implement procedures requiring periodic tests to ensure the databases remain in balance	DFAS	(FM&C)	Apr 2 '01	Dec 31 '01	75%	N/A	N/A
WCF	4.5	Determine the Status of all Army Working Capital Fund Budgetary Resources	DFAS		Oct 1 '98	Dec 29 '04	55%		
WCF	4.5.1	Verify audit trails are in place	DFAS		Jun 25 '01	Sep 30 '03	0%	Note 1 (See Below)	FMFIA, A-127
WCF	4.5.2	Verify documentation supporting adjustments ^	DFAS		Oct 1 '98	Mar 30 '01	100%	Note 1 (See Below)	FMFIA, A-127
WCF	4.5.3	Use the 4000 budgetary accounts to prepare the Statement of Budgetary Resources	DFAS		Dec 29 '00	Dec 29 '00	95%	Note 1 (See Below)	FFMIA, A-127
WCF	4.5.4	Review budgetary accounts currently in automated systems (CCSS, SIFS, etc.) To ensure that the yearly activity can be identified	DFAS		Oct 1 '98	Dec 29 '04	69%		
WCF	4.5.4.1	Ensure system changes are implemented	DFAS		Oct 1 '98	Sep 30 '03	100%	N/A	N/A
WCF	4.5.4.2	Correct all noted deficiencies	DFAS		Oct 1 '02	Dec 29 '04	0%	N/A	N/A
WCF	4.5.5	Implement corrective changes to satisfy the issues or problems discovered by AAA	DFAS		Nov 1 '00	Oct 25 '01	65%	N/A	N/A
Both	5	Improve Accountability for all Army Financing Sources (Statement of Financing)	DFAS	ASA(FM&C)	Aug 5 '99	Apr 30 '04	48%		

^ Requiring AAA review

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
WCF	5.0	Provide guidance on completing Statement of Financing	DFAS		Aug 30 '01	Aug 30 '01	0%	N/A	N/A
WCF	5.1	Develop process for implementing OSD guidance upon its receipt ^	DFAS		Aug 5 '99	Jan 31 '02	95%	N/A	N/A
Both	5.3	Ensure that the cost capitalized on the balance sheet is accurately reported ^	DFAS	AAA	May 2 '02	Sep 30 '02	10%	N/A	N/A
WCF	5.4	Correct all recommendations on audit report for FY00 Statement of Financing	DFAS		Jul 3 '02	Sep 30 '02	50%	N/A	N/A
Both	5.5	Improve accountability over Exchange Revenue	DFAS		Oct 25 '01	Sep 30 '02	10%		
WCF	5.5.1	Ensure that exchange revenues arising from the sale of goods and services between sales to the public and other govt. agencies are reported separately (SFFAS # 7, par. 2 & 30, OMB Bul. 94-01, app. C, p. 30, items 2a & b) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
WCF	5.5.2	Recognize exchange revenue as a financing source in accordance with SFFAS # 7, par 43 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
GF	5.5.3	Recognize exchange revenues required to be transferred to Treasury or another government entity as a transfer-out (SFFAS # 7, par 73)	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
GF	5.6	Improve accountability over Other Financing Sources	DFAS		Oct 25 '01	Sep 30 '02	10%		
GF	5.6.1	Verify that appropriations used, intragovernmental transfers of goods and services, and imputed financing are included as financing sources (SFFAS # 7, par. 68) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
GF	5.6.2	Recognize used appropriations as a financing source (SFFAS # 7, par. 70) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
GF	5.6.3	Recognize an imputed financing source equal to imputed costs of goods and services provided by other entities without reimbursement (SFFAS # 7, par. 71) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
GF	5.6.4	Recognize a transfer-in of cash or other capitalized asset as an additional financing source in result of operations (SFFAS # 7, par. 72) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803	SFFAS #7
GF	5.6.5	Recognize the amortized amount of direct loans as an increase or decrease in interest income (SFFAS # 2, par. 30) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803, 120401-120407	SFFAS #2, #7, #18, #19
GF	5.6.6	Recognize interest accrued on direct loans including amortized interest as interest income (SFFAS # 2, par. 37) ^	DFAS		Oct 25 '01	Sep 30 '02	10%	041801-041803, 120401-120407	SFFAS #2, #7, #18, #19
GF	5.7	Prepare reconciliations between budgetary resources obligated and net cost of operations in accordance with SFFAS # 7, par 78 ^	DFAS		Oct 25 '01	Sep 30 '02	10%	06B0801, 06B0802	SFFAS #7
Both	5.8	Explain in appropriate detail, the obligations basis used in budgetary and accrual accounting (SFFAS # 7, par. 80) ^	DFAS		Oct 25 '01	Sep 30 '02	0%	06B0801, 06B0802	SFFAS #7
	7.2	Commodity Command Standard System-Financial (CCSS-F)	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.2.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	N/A
	7.2.1.1	Categorize CCSS-F IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.2.1.2	Identify all CCSS-F required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.2.1.3	Identify CCSS-F system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 19 '01	0%	010301/010306	A-127
	7.2.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.2.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.2.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.2.7	Obtain approval of the funding plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.2.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 19 '01	0%	N/A	N/A
	7.2.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.2.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.2.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 19 '01	0%	010307	N/A
	7.2.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.2.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 19 '01	0%	010102/010201/010304/010503	A-127
	7.2.5.1	System Testing	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.6	Defense Joint Accounting System (DJAS)	DFAS		Apr 1 '99	May 31 '02	47%		
	7.6.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Apr 1 '99	Oct 25 '01	49%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.6.1.1	Categorize DJAS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Apr 1 '99	Oct 25 '01	50%		
	7.6.1.2	Identify all DJAS required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.6.1.3	Identify DJAS system owners and points of contact	DFAS		Jan 2 '01	Jan 2 '01	0%		
	7.6.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Jan 2 '01	Jan 2 '01	0%		
	7.6.1.5	DFAS agrees to correct compliance problems	DFAS		Jan 2 '01	Jan 2 '01	0%		
	7.6.1.6	Develop a strategic compliance strategy	DFAS		Jan 2 '01	Jan 2 '01	0%		
	7.6.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.6.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Jan 2 '01	Jan 2 '01	0%		
	7.6.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Mar 1 '01	Oct 25 '01	0%	010301/010306	A-127
	7.6.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%		

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	7.6.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Mar 1 '01	Mar 1 '01	0%		
	7.6.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.6.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Mar 1 '01	Mar 1 '01	0%		
	7.6.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.6.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.6.2.7	Obtain approval of the funding plan from ASA-FM	DFAS		Mar 1 '01	Mar 1 '01	0%		
	7.6.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.6.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.6.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Mar 1 '01	Oct 25 '01	0%	N/A	N/A
	7.6.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 25 '01	0%		

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	7.6.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.6.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.6.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.6.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.6.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Mar 7 '01	Oct 25 '01	0%	010307	N/A
	7.6.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 25 '01	0%		
	7.6.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Mar 7 '01	Mar 7 '01	0%		
	7.6.5	Compliance-- Maintain system documentation in a current condition	DFAS		May 27 '02	May 31 '02	0%	010102/010201/010304/010503	A-127
	7.6.5.1	System Testing	DFAS		May 27 '02	May 31 '02	0%		
	7.10	Deployable Disbursing System (DDS)	DFAS		Oct 19 '01	Oct 25 '01	0%		

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	7.10.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	
	7.10.1.1	Categorize DDS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%		
	7.10.1.2	Identify all DDS required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.10.1.3	Identify DDS system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	010301/010306	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.10.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.10.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.10.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.2.7	Obtain approval of the funding plan from ASA-FM	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.10.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.10.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.10.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.10.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.10.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	010307	
	7.10.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 25 '01	0%		
	7.10.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.10.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 25 '01	0%	010102/010201/010304/010503	
	7.10.5.1	System Testing	DFAS		Oct 19 '01	Oct 25 '01	0%		

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	7.12	Future Finance System (FFS)	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.12.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	N/A
	7.12.1.1	Categorize FFS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%		
	7.12.1.2	Identify all FFS required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.12.1.3	Identify FFS system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.12.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.12.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.12.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.12.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%		

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	7.12.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	010301/010306	A-127
	7.12.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.12.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.12.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.12.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.12.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.2.7	Obtain approval of the funding plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		

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	7.12.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	N/A
	7.12.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.12.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.12.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	010307	N/A
	7.12.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 25 '01	0%		
	7.12.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.12.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 25 '01	0%	010102/010201/010304/010503	A-127

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	7.12.5.1	System Testing	DFAS		Oct 19 '01	Oct 25 '01	0%		
WCF	7.18	Program Budget and Accounting System-Funds Distribution (PBAS-FD)	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.18.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	N/A
	7.18.1.1	Categorize PBAS-FD IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS	DFAS	Oct 19 '01	Oct 25 '01	0%		
	7.18.1.2	Identify all PBAS-FD required interfaces to Army and DFAS Finance and feeder systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.18.1.3	Identify PBAS-FD system owners and points of contact	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.1.5	DFAS agrees to correct compliance problems	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.1.6	Develop a strategic compliance strategy	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		

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	7.18.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	010301/010306	A-127
	7.18.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.18.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.18.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		Oct 19 '01	Oct 19 '01	0%		
	7.18.2.5	Obtain approval of the system corrective plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.18.2.6	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.18.2.7	Obtain approval of the funding plan from ASA-FM	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.18.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		

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	7.18.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.18.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	N/A	N/A
	7.18.3.1	Implement corrective action plans developed in the Evaluation Phase	DFAS		Oct 19 '01	Oct 25 '01	0%		
	7.18.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS	DFAS	Oct 19 '01	Oct 19 '01	0%		
	7.18.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.18.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.18.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA-FM	Oct 19 '01	Oct 19 '01	0%		
	7.18.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		Oct 19 '01	Oct 25 '01	0%	010307	N/A
	7.18.4.1	Obtain validation from the OIG, DoD	DFAS	ASA-FM	Oct 19 '01	Oct 25 '01	0%		
	7.18.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA-FM	Oct 25 '01	Oct 25 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.18.5	Compliance-- Maintain system documentation in a current condition	DFAS		Oct 19 '01	Oct 25 '01	0%	010102/010201/010304/010503	A-127
	7.18.5.1	System Testing	DFAS		Oct 19 '01	Oct 25 '01	0%		
WCF	8.1.2.1	Identify and Implement changes necessary to CCSS so that it is in full and consistent compliance with the US Standard General Ledger (AAA Proj#D81010 A-1)	DFAS		Jan 3 '00	Mar 1 '02	100%	010102/010201/010304/010503	A-127, FFMIA
WCF	8.1.2.2	Utilize the US Standard General Ledger of accounts as the basis for the Statement of Budgetary Resources (AAA Proj#D81010 A-1)(SIFS)	DFAS		Aug 1 '01	Sep 30 '03	0%	Note 2	A-127, FFMIA
WCF	8.1.2.3	Utilize the US Standard General Ledger of accounts as the basis for the Statement of Budgetary Resources (AAA Proj#D81010 A-1)(CCSS)	DFAS		May 3 '00	Sep 30 '03	0%	Note 2	A-127, FFMIA
GF	2.3.4	Determine the Net Cost of National Defense PP&E	DFAS, ASA(FM&C)	DFAS	Oct 2 '00	Jan 31 '02	10%		
	7.8	Defense Property Accountability System (DPAS)	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.8.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.8.1.1	Categorize DPAS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DLA	DFAS	Jan 2 '01	Jan 8 '01	0%		
	7.8.1.2	Identify all DPAS required interfaces to Army and DFAS Finance and feeder systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.8.1.3	Identify DPAS system owners and points of contact	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.1.4	Define overall compliance problems from individual and integrated systems perspectives	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.1.5	DLA agrees to correct compliance problems	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.1.6	Develop a strategic compliance strategy	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	010301/010306	A-127
	7.8.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.8.2.2	Determine all system deficiencies using the Guide compliance factors	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.2.3	Develop with DFAS a corrective action plan based on Guide factors	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.8.2.4	Prepare a detailed funding plan for each corrective action plan	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.2.5	Obtain approval of the system corrective plan from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.2.6	Submit the action plan through SCWG to SFMOC for approval	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.2.7	Obtain approval of the funding plan from ASA-FM	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.8.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.8.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.8.3.1	Implement corrective action plans developed in the Evaluation Phase	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.8.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.8.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.8.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.3.5	SFMOC request OIG, DoD validation of certification	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	010307	N/A
	7.8.4.1	Obtain validation from the OIG, DoD	DLA	ASA-FM	Jan 2 '01	Jan 8 '01	0%		
	7.8.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.8.5	Compliance-- Maintain system documentation in a current condition	DLA		Jan 2 '01	Jan 8 '01	0%	010102/010201/010304/010503	A-127
	7.8.5.1	System Testing	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.9.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	N/A	
	7.9.1.1	Categorize DTS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DLA	DFAS	Jan 2 '01	Jan 8 '01	0%		
	7.9.1.2	Identify all DTS required interfaces to Army and DFAS Finance and feeder systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		

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	7.9.1.3	Identify DTS system owners and points of contact	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.1.4	Define overall compliance problems from individual and integrated systems perspectives	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.1.5	DLA agrees to correct compliance problems	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.1.6	Develop a strategic compliance strategy	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	010301/010306	
	7.9.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.9.2.2	Determine all system deficiencies using the Guide compliance factors	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.2.3	Develop with DFAS a corrective action plan based on Guide factors	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.9.2.4	Prepare a detailed funding plan for each corrective action plan	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.2.5	Obtain approval of the system corrective plan from ASA-FM	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.2.6	Submit the action plan through SCWG to SFMOC for approval	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.2.7	Obtain approval of the funding plan from ASA-FM	DLA		Jan 2 '01	Jan 2 '01	0%		
	7.9.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.9.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	N/A	
	7.9.3.1	Implement corrective action plans developed in the Evaluation Phase	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.9.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DLA	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.9.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.9.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.3.5	SFMOC request OIG, DoD validation of certification	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DLA		Jan 2 '01	Jan 8 '01	0%	010307	
	7.9.4.1	Obtain validation from the OIG, DoD	DLA	ASA-FM	Jan 2 '01	Jan 8 '01	0%		
	7.9.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DLA	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.9.5	Compliance-- Maintain system documentation in a current condition	DLA		Jan 2 '01	Jan 8 '01	0%	010102/010201/010304/010503	
	7.9.5.1	System Testing	DLA		Jan 2 '01	Jan 8 '01	0%		
	7.1	Cargo Freight Management-Electronic Transaction Acquisition (CFM-ETA)	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.1.1.1	Categorize CFM-ETA IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%		

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	7.1.1.2	Identify all CFM-ETA required interfaces to Army and DFAS Finance and feeder systems	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.1.1.3	Identify CFM-ETA system owners and points of contact	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.1.4	Define overall compliance problems from individual and integrated systems perspectives	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.1.5	MTMC agrees to correct compliance problems	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.1.6	Develop a strategic compliance strategy	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	010301/010306	A-127
	7.1.2.1	Identify applicable compliance requirements by chapter from current Guide edition	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.2.2	Determine all system deficiencies using the Guide compliance factors	MTMC		Jan 2 '01	Jan 2 '01	0%		

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	7.1.2.3	Develop with DFAS a corrective action plan based on Guide factors	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.1.2.4	Prepare a detailed funding plan for each corrective action plan	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.2.5	Obtain approval of the system corrective plan from ASA-FM	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.2.6	Submit the action plan through SCWG to SFMOC for approval	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.2.7	Obtain approval of the funding plan from ASA-FM	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.1.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.1.3.1	Implement corrective action plans developed in the Evaluation Phase	MTMC		Jan 2 '01	Jan 2 '01	0%		
	7.1.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	MTMC	DFAS	Jan 2 '01	Jan 2 '01	0%		

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	7.1.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.3.5	SFMOC request OIG, DoD validation of certification	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.4	Validation-- The following exit criteria must be met before proceeding to the next phase	MTMC		Jan 2 '01	Jan 2 '01	0%	010307	N/A
	7.1.4.1	Obtain validation from the OIG, DoD	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.4.2	Provide documentary evidence of validation through SCWG to SFMOC	MTMC	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.1.5	Compliance-- Maintain system documentation in a current condition	MTMC		Jan 2 '01	Jan 2 '01	0%	010102/010201/010304/010503	A-127
	7.1.5.1	System Testing	MTMC		Jan 2 '01	Jan 2 '01	0%		
GF	1.1.7.1.1.1.4.7	Improve the accountability of Construction in Process	NGB		Feb 3 '00	Jan 29 '02	100%		
GF	1.1.7.1.1.1.4.7.1	Capture the cost of Construction in Progress, capitalized and depreciated in DPAS upon completion of implementation for FY 2000 (I.S. A.1., 7, b)	NGB		May 9 '00	Jan 29 '02	100%		

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Both	1.1.7.1.1.1.4.8	Prepare notes to the financial statements that explains adjustments made to real property by major class in accordance with SFFAS # 6, par. 44-45	NGB		Mar 22 '01	Nov 16 '01	75%	06B1011	SFFAS #6
GF	1.1.7.1.1.1.4.9	Improve Accountability Over Multi-use Heritage Assets	NGB		Oct 18 '00	Sep 30 '03	0%		
GF	1.1.7.1.1.1.4.9.1	Capitalize & depreciate the costs of acquisition, betterment or reconstruction of multi-use heritage assets & provide a footnote to the financial statements if the predominant use is in govt. assets (SFFAS # 16, par. 9, 18)	NGB		Apr 2 '01	Nov 16 '01	0%	040601, 040603	SFFAS #6, SFFAS #16
7.7		Defense Medical Logistics Standard Support System (DMLSS)	OASD		Jan 2 '01	Jan 8 '01	0%		
7.7.1		Awareness--The following Exit Criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
7.7.1.1		Categorize DMLSS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OASD	DFAS	Jan 2 '01	Jan 8 '01	0%		
7.7.1.2		Identify all DMLSS required interfaces to Army and DFAS Finance and feeder systems	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%		
7.7.1.3		Identify DMLSS system owners and points of contact	OASD		Jan 2 '01	Jan 2 '01	0%		
7.7.1.4		Define overall compliance problems from individual and integrated systems perspectives	OASD		Jan 2 '01	Jan 2 '01	0%		
7.7.1.5		OASD agrees to correct compliance problems	OASD		Jan 2 '01	Jan 2 '01	0%		

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	7.7.1.6	Develop a strategic compliance strategy	OASD		Jan 2 '01	Jan 2 '01	0%		
	7.7.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OASD		Jan 2 '01	Jan 2 '01	0%		
	7.7.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	010301/010306	A-127
	7.7.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OASD		Jan 2 '01	Jan 8 '01	0%		
	7.7.2.2	Determine all system deficiencies using the Guide compliance factors	OASD		Jan 2 '01	Jan 2 '01	0%		
	7.7.2.3	Develop with DFAS a corrective action plan based on Guide factors	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.7.2.4	Prepare a detailed funding plan for each corrective action plan	OASD		Jan 2 '01	Jan 2 '01	0%		
	7.7.2.5	Obtain approval of the system corrective plan from ASA-FM	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.2.6	Submit the action plan through SCWG to SFMOC for approval	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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	7.7.2.7	Obtain approval of the funding plan from ASA-FM	OASD		Jan 2 '01	Jan 2 '01	0%		
	7.7.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.7.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.7.3.1	Implement corrective action plans developed in the Evaluation Phase	OASD		Jan 2 '01	Jan 8 '01	0%		
	7.7.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OASD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.7.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.3.5	SFMOC request OIG, DoD validation of certification	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OASD		Jan 2 '01	Jan 8 '01	0%	010307	N/A

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	7.7.4.1	Obtain validation from the OIG, DoD	OASD	ASA-FM	Jan 2 '01	Jan 8 '01	0%		
	7.7.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OASD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.7.5	Compliance-- Maintain system documentation in a current condition	OASD		Jan 2 '01	Jan 8 '01	0%	010102/010201/010304/010503	A-127
	7.7.5.1	System Testing	OASD		Jan 2 '01	Jan 8 '01	0%		
	7.5	Defense Integrated Military Human Resources System (DIMHRS)	OSD		Jan 2 '01	Mar 7 '01	0%		
	7.5.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.5.1.1	Categorize DIMHRS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OSD	DFAS	Jan 2 '01	Jan 8 '01	0%		
	7.5.1.2	Identify all DIMHRS required interfaces to Army and DFAS Finance and feeder systems	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.5.1.3	Identify DIMHRS system owners and points of contact	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.5.1.4	Define overall compliance problems from individual and integrated systems perspectives	OSD		Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.5.1.5	OSD agrees to correct compliance problems	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.5.1.6	Develop a strategic compliance strategy	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.5.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.5.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.5.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OSD		Mar 1 '01	Mar 1 '01	0%	010301/010306	A-127
	7.5.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OSD		Mar 1 '01	Mar 1 '01	0%		
	7.5.2.2	Determine all system deficiencies using the Guide compliance factors	OSD		Mar 1 '01	Mar 1 '01	0%		
	7.5.2.3	Develop with DFAS a corrective action plan based on Guide factors	OSD	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.5.2.4	Prepare a detailed funding plan for each corrective action plan	OSD		Mar 1 '01	Mar 1 '01	0%		
	7.5.2.5	Obtain approval of the system corrective plan from ASA-FM	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.5.2.6	Submit the action plan through SCWG to SFMOC for approval	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.5.2.7	Obtain approval of the funding plan from ASA-FM	OSD		Mar 1 '01	Mar 1 '01	0%		
	7.5.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.5.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OSD	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.5.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OSD		Mar 1 '01	Mar 1 '01	0%	N/A	N/A
	7.5.3.1	Implement corrective action plans developed in the Evaluation Phase	OSD		Mar 1 '01	Mar 1 '01	0%		
	7.5.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OSD	DFAS	Mar 1 '01	Mar 1 '01	0%		
	7.5.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.5.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%		
	7.5.3.5	SFMOC request OIG, DoD validation of certification	OSD	ASA-FM	Mar 1 '01	Mar 1 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.5.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OSD		Mar 7 '01	Mar 7 '01	0%	010307	N/A
	7.5.4.1	Obtain validation from the OIG, DoD	OSD	ASA-FM	Mar 7 '01	Mar 7 '01	0%		
	7.5.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OSD	ASA-FM	Mar 7 '01	Mar 7 '01	0%		
	7.5.5	Compliance-- Maintain system documentation in a current condition	OSD		Mar 7 '01	Mar 7 '01	0%	010102/010201/010304/010503	A-127
	7.5.5.1	System Testing	OSD		Mar 7 '01	Mar 7 '01	0%		
WCF	7.21	Standard Procurement System (SPS)	OSD		Jan 2 '01	Jan 8 '01	0%		
	7.21.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.21.1.1	Categorize SPS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OSD	DFAS	Jan 2 '01	Jan 8 '01	0%		
	7.21.1.2	Identify all SPS required interfaces to Army and DFAS Finance and feeder systems	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.21.1.3	Identify SPS system owners and points of contact	OSD		Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.21.1.4	Define overall compliance problems from individual and integrated systems perspectives	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.21.1.5	OSD agrees to correct compliance problems	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.21.1.6	Develop a strategic compliance strategy	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.21.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.21.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	010301/010306	A-127
	7.21.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OSD		Jan 2 '01	Jan 8 '01	0%		
	7.21.2.2	Determine all system deficiencies using the Guide compliance factors	OSD		Jan 2 '01	Jan 2 '01	0%		
	7.21.2.3	Develop with DFAS a corrective action plan based on Guide factors	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.21.2.4	Prepare a detailed funding plan for each corrective action plan	OSD		Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.21.2.5	Obtain approval of the system corrective plan from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.2.6	Submit the action plan through SCWG to SFMOC for approval	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.2.7	Obtain approval of the funding plan from ASA-FM	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.21.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.21.3.1	Implement corrective action plans developed in the Evaluation Phase	OSD		Jan 2 '01	Jan 8 '01	0%		
	7.21.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OSD	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.21.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.21.3.5	SFMOC request OIG, DoD validation of certification	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OSD		Jan 2 '01	Jan 2 '01	0%	010307	N/A
	7.21.4.1	Obtain validation from the OIG, DoD	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OSD	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.21.5	Compliance-- Maintain system documentation in a current condition	OSD		Jan 2 '01	Jan 8 '01	0%	010102/010201/010304/010503	A-127
	7.21.5.1	System Testing	OSD		Jan 2 '01	Jan 8 '01	0%		
	7.17	Powertrack	OSD(ATL)		Jan 5 '01	Jun 28 '02	15%		
	7.17.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%	N/A	N/A
	7.17.1.1	Categorize IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.1.2	Identify all required interfaces to Army and DFAS Finance and feeder systems	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.17.1.3	Identify system owners and points of contact	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.1.4	Define overall compliance problems from individual and integrated systems perspectives	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.1.5	OSD(ATL) agrees to correct compliance problems	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.1.6	Develop a strategic compliance strategy	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	OSD(ATL)		Jan 5 '01	Jul 19 '01	100%		
	7.17.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%	010301/010306	A-127
	7.17.2.1	Identify applicable compliance requirements by chapter from current Guide edition	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.2	Determine all system deficiencies using the Guide compliance factors	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.3	Develop with DFAS a corrective action plan based on Guide factors	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.17.2.4	Prepare a detailed funding plan for each corrective action plan	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.5	Obtain approval of the system corrective plan from ASA-FM	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.6	Submit the action plan through SCWG to SFMOC for approval	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.7	Obtain approval of the funding plan from ASA-FM	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%	N/A	N/A
	7.17.3.1	Implement corrective action plans developed in the Evaluation Phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.17.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.3.5	SFMOC request OIG, DoD validation of certification	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.4	Validation-- The following exit criteria must be met before proceeding to the next phase	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%	010307	N/A
	7.17.4.1	Obtain validation from the OIG, DoD	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.4.2	Provide documentary evidence of validation through SCWG to SFMOC	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
	7.17.5	Compliance-- Maintain system documentation in a current condition	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%	010102/010201/010304/010503	A-127
	7.17.5.1	Testing System	OSD(ATL)		Jan 5 '01	Jun 28 '02	0%		
WCF	1.1.5.1.4	Provide policy so HQ-AMC can value inventory using the latest acquisition cost vs. standard prices (SFFAS # 3, par. 23)	OSD(C)		Oct 2 '00	Oct 18 '01	0%	040105, 11B5500	SFFAS #3
WCF	1.1.5.1.5	Provide policy so HQ-AMC can establish and disclose criteria for holding items in reserve for future sale (SFFAS # 3, par. 28)	OSD(C)		Oct 18 '01	Oct 18 '01	0%	040105, 11B5500	SFFAS #3
WCF	1.1.5.1.6	Provide policy so HQ-AMC can value inventory held for repair using either the allowance or direct method (SFFAS # 3, par. 32 & 33)	OSD(C)		Sep 28 '01	Sep 28 '01	0%	040105, 11B5500	SFFAS #3

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WCF	1.1.5.1.7	Prepare a note to the financial statements for inventory in accordance with SFFAS # 3, par. 35	OSD(C)		Mar 22 '01	Jul 26 '01	0%	06B1010, 11B5500	SFFAS #3
WCF	1.1.5.2.4.2	Provide policy so HQ-AMC can disclose criteria considered in identifying OM&S held in reserve for future use (SFFAS # 3, par. 46)	OSD(C)		Jul 31 '02	Jul 31 '02	0%	040401-040405	SFFAS #3
WCF	1.1.5.2.6.1	Provide policy so HQ-AMC can report or disclose the difference between the carrying amount of OM&S prior to their identification as excess, obsolete, or unserviceable & their estimated net realizable value as a loss (or gain) (SFFAS # 3, par. 48)	OSD(C)		Mar 27 '01	Sep 30 '03	10%	040401-040405	SFFAS #3
WCF	1.1.5.2.6.2	Provide policy so HQ-AMC can recognize subsequent adjustments to the estimated net realizable value or any loss or gain upon disposal of OM&S (SFFAS # 3, par. 48)	OSD(C)		Mar 27 '01	Sep 30 '03	10%	040401-040405	SFFAS #3
GF	1.2.5.2	Develop guidance to identify and report unexploded ordnance	OSD(C)	ACSIM	Dec 27 '01	Mar 29 '02	0%	N/A	N/A
	7.9	Defense Travel System (DTS)	OSD(C)		Jan 2 '01	Jan 8 '01	0%		
	7.11	FUDS Management Information System (FUDSMIS)	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USACE		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.11.1.1	Categorize FUDSMIS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.11.1.2	Identify all FUDSMIS required interfaces to Army and DFAS Finance and feeder systems	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%		

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	7.11.1.3	Identify FUDSMIS system owners and points of contact	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.1.4	Define overall compliance problems from individual and integrated systems perspectives	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.1.5	COE agrees to correct compliance problems	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.1.6	Develop a strategic compliance strategy	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	USACE		Jan 2 '01	Jan 2 '01	0%	010301/010306	A-127
	7.11.2.1	Identify applicable compliance requirements by chapter from current Guide edition	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.2.2	Determine all system deficiencies using the Guide compliance factors	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.2.3	Develop with DFAS a corrective action plan based on Guide factors	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.11.2.4	Prepare a detailed funding plan for each corrective action plan	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.2.5	Obtain approval of the system corrective plan from ASA-FM	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.2.6	Submit the action plan through SCWG to SFMOC for approval	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.2.7	Obtain approval of the funding plan from ASA-FM	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.11.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	USACE		Jan 2 '01	Jan 2 '01	0%	N/A	N/A
	7.11.3.1	Implement corrective action plans developed in the Evaluation Phase	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.11.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	USACE	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.11.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.11.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.3.5	SFMOC request OIG, DoD validation of certification	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.4	Validation-- The following exit criteria must be met before proceeding to the next phase	USACE		Jan 2 '01	Jan 2 '01	0%	010307	N/A
	7.11.4.1	Obtain validation from the OIG, DoD	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.4.2	Provide documentary evidence of validation through SCWG to SFMOC	USACE	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.11.5	Compliance-- Maintain system documentation in a current condition	USACE		Jan 2 '01	Jan 2 '01	0%	010102/010201/010304/010503	A-127
	7.11.5.1	System Testing	USACE		Jan 2 '01	Jan 2 '01	0%		
	7.26	Real Estate Management Information System (REMIS)	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.26.1.1	Categorize REMIS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%		

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	7.26.1.2	Identify all REMIS required interfaces to Army and DFAS Finance and feeder systems	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.26.1.3	Identify REMIS system owners and points of contact	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.1.4	Define overall compliance problems from individual and integrated systems perspectives	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.1.5	USACE agrees to correct compliance problems	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.1.6	Develop a strategic compliance strategy	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%	010301/010306	A-127
	7.26.2.1	Identify applicable compliance requirements by chapter from current Guide edition	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.2.2	Determine all system deficiencies using the Guide compliance factors	USACE		Nov 1 '01	Nov 1 '01	0%		

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	7.26.2.3	Develop with DFAS a corrective action plan based on Guide factors	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.26.2.4	Prepare a detailed funding plan for each corrective action plan	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.2.5	Obtain approval of the system corrective plan from ASA-FM	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.2.6	Submit the action plan through SCWG to SFMOC for approval	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.2.7	Obtain approval of the funding plan from ASA-FM	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%		
	7.26.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%	N/A	N/A
	7.26.3.1	Implement corrective action plans developed in the Evaluation Phase	USACE		Nov 1 '01	Nov 1 '01	0%		
	7.26.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	USACE	DFAS	Nov 1 '01	Nov 1 '01	0%		

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	7.26.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.3.5	SFMOC request OIG, DoD validation of certification	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.4	Validation-- The following exit criteria must be met before proceeding to the next phase	USACE		Nov 1 '01	Nov 1 '01	0%	010307	N/A
	7.26.4.1	Obtain validation from the OIG, DoD	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.4.2	Provide documentary evidence of validation through SCWG to SFMOC	USACE	ASA-FM	Nov 1 '01	Nov 1 '01	0%		
	7.26.5	Compliance-- Maintain system documentation in a current condition	USACE		Nov 1 '01	Nov 1 '01	0%	010102/010201/010304/010503	A-127
	7.26.5.1	System Testing	USACE		Nov 1 '01	Nov 1 '01	0%		
Both	8.2.1.3	Publish and distribute DA Pam on DD1354	USACE	ACSIM	Dec 2 '02	Dec 31 '02	0%	N/A	N/A
	7.19	Remedial Action Cost Engineering and Requirements (RACER)	USAF		Jan 2 '01	Jan 8 '01	0%		

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.19.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	N/A	N/A
	7.19.1.1	Categorize RACER IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USAF	DFAS	Jan 2 '01	Jan 8 '01	0%		
	7.19.1.2	Identify all RACER required interfaces to Army and DFAS Finance and feeder systems	USAF	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.19.1.3	Identify RACER system owners and points of contact	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.1.4	Define overall compliance problems from individual and integrated systems perspectives	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.1.5	USAF agrees to correct compliance problems	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.1.6	Develop a strategic compliance strategy	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.1.7	Obtain approval for the strategic compliance strategy from ASA-FM	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	010301/010306	A-127

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.19.2.1	Identify applicable compliance requirements by chapter from current Guide edition	USAF		Jan 2 '01	Jan 8 '01	0%		
	7.19.2.2	Determine all system deficiencies using the Guide compliance factors	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.2.3	Develop with DFAS a corrective action plan based on Guide factors	USAF	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.19.2.4	Prepare a detailed funding plan for each corrective action plan	USAF		Jan 2 '01	Jan 2 '01	0%		
	7.19.2.5	Obtain approval of the system corrective plan from ASA-FM	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.2.6	Submit the action plan through SCWG to SFMOC for approval	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.2.7	Obtain approval of the funding plan from ASA-FM	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	USAF	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.19.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	N/A	N/A

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
	7.19.3.1	Implement corrective action plans developed in the Evaluation Phase	USAF		Jan 2 '01	Jan 8 '01	0%		
	7.19.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	USAF	DFAS	Jan 2 '01	Jan 2 '01	0%		
	7.19.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.3.4	Obtain ASA-FM certification that the system complies with all identified requirements based on current version of the Guide	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.3.5	SFMOC request OIG, DoD validation of certification	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.4	Validation-- The following exit criteria must be met before proceeding to the next phase	USAF		Jan 2 '01	Jan 8 '01	0%	010307	N/A
	7.19.4.1	Obtain validation from the OIG, DoD	USAF	ASA-FM	Jan 2 '01	Jan 8 '01	0%		
	7.19.4.2	Provide documentary evidence of validation through SCWG to SFMOC	USAF	ASA-FM	Jan 2 '01	Jan 2 '01	0%		
	7.19.5	Compliance-- Maintain system documentation in a current condition	USAF		Jan 2 '01	Jan 8 '01	0%	010102/010201/010304/010503	A-127
	7.19.5.1	System Testing	USAF		Jan 2 '01	Jan 8 '01	0%		

NOTES:

1. References to audit trail, documentation and the use of budgetary accounts are included throughout the FMR.
2. References to the use of the Standard General Ledger are included throughout the FMR.

Footnote 1 – This is a summary title from the Strategic Plan that has tasks below at a greater level of detail.

Footnote 2 – This is the lowest action level of detail which requires a reference source.

Footnote 3 – This is a reference to the Department of Defense Financial Management Regulation. It is shown as a six digit number. The first two positions are the volume number. The middle two positions are the chapter number. The last two positions are the paragraph number. (N/A indicates there is no reference in the DoD FMR and it is not expected there would be based on the nature of the task.)

Footnote 4 – This refers to the federal accounting concepts and standards issued by the Federal Accounting Standards Advisory Board. This will be shown as SFFAC or SFFAS with a number. SFFAC is the Statement of Federal Financial Accounting Concept and SFFAS is Statement of Federal Financial Accounting Standard. These are currently numbered from 1 through 19 (See following list). There will also be references to Office and Management Budget Circulars which will be as A-###, Treasury Financial Manual which will be shown as TFM, Federal Managers' Financial Improvement Act shown as FMFIA, and Federal Financial Management Improvement Act of 1996 shown as FFMIA. (N/A indicates there is no reference in the Federal Accounting Concepts and Standards and it is not expected there would be based on the nature of the task.)

Statements of Federal Financial Accounting Concepts

SFFAC No. 1 Objectives of Federal Financial Reporting

SFFAC No. 2 Entity and Display

SFFAC No. 3 Managements Discussion and Analysis - Concepts

Statements of Federal Financial Accounting Standards

SFFAS No. 1 Accounting for Selected Assets and Liabilities -- For fiscal years ending on and after September 30, 1994

SFFAS No. 2 Accounting for Direct Loans and Loan Guarantees -- For fiscal years ending on and after September 30, 1994

SFFAS No. 3 Accounting for Inventory and Related Property -- For fiscal years ending on and after September 30, 1994

SFFAS No. 4 Managerial Cost Accounting Concepts and Standards -- For fiscal years beginning after September 30, 1996

SFFAS No. 5 Accounting for Liabilities of the Federal Government -- For fiscal years beginning after September 30, 1996

SFFAS No. 6 Accounting for Property, Plant, and Equipment -- For fiscal years beginning after September 30, 1997

SFFAS No. 7 Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting -- For fiscal years beginning after September 30, 1997

SFFAS No. 8 Supplementary Stewardship Reporting -- For fiscal years beginning after September 30, 1997

SFFAS No. 9 Deferral of SFFAS 4 - Managerial Cost Accounting -- For fiscal years beginning after September 30, 1997

SFFAS No. 10 Accounting for Internal Use Software (amends SFFAS No. 6) -- For fiscal years beginning after September 30, 2000

SFFAS No. 11 Amendments to Accounting for PP&E: Definitions (amends SFFAS Nos. 6 and 8) -- For fiscal years beginning after September 30, 1998

SFFAS No. 12 Recognition of Contingent Liabilities from Litigation (amends SFFAS No. 5) – For fiscal years beginning after September 30, 1997

SFFAS No. 13 Deferral of Paragraph 65.2 - Material Revenue-Related Transactions (amends SFFAS No. 7) -- For fiscal years beginning after September 30, 1998

SFFAS No. 14 Amendments to Deferred Maintenance Reporting (amends SFFAS Nos. 6 and 8) – For fiscal years beginning after September 30, 1998

SFFAS No. 15 Management Discussion and Analysis - Standards -- For fiscal years beginning after September 30, 1999

SFFAS No. 16 Amendments to Accounting for PP&E: Multi-Use Heritage Assets (amends SFFAS Nos. 6 and 8) -- For fiscal years beginning after September 30, 1999

SFFAS No. 17 Accounting for Social Insurance -- For fiscal years beginning after September 30, 1999

SFFAS No. 18 Amendments to Accounting Standards for Direct Loans and Loan Guarantees – For fiscal years beginning after September 30, 2000

SFFAS No. 19 Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees in SFFAS No. 2 -- For fiscal years beginning after September 30, 2002

Footnote 5 – Notes refer to differences or items of special significance that require further information.



Milestones

This appendix contains the table of milestones.

The table contains three columns:

Column 1: Ties the milestone back to the WBS number referenced in Appendix A.

Column 2: Provides an explanation of each milestone.

Column 3: Provides the milestone date.

WBS	Reporting Related Events	Milestone Date
A	Obtain an unqualified opinion on the balance sheet for FY 2003.	1 Mar 04
B	Obtain an unqualified opinion on the Statement of Net Costs for FY 2003.	1 Mar 04
C	Obtain an unqualified opinion on the Statement of Changes in Net Position for FY 2003.	1 Mar 04
D	Obtain an unqualified opinion on the Statement of Budgetary Resources for FY 2004.	1 Mar 04
E	Obtain an unqualified opinion on the Statement of Financing for FY 2003.	1 Mar 04
F	Obtain an unqualified opinion on the Required Supplementary Stewardship Information for FY 2004.	1 Mar 05
G	Obtain assurance that all critical feeder systems are CFO compliant.	30 Sep 04
H	Obtain a positive report on internal controls and compliance with applicable laws and regulations.	29 Feb 08
I	Obtain an unqualified opinion of Financial Statements by FY 2007.	29 Feb 08

Appendix
D

Legislative Mandates

The Chief Financial Officers (CFO) Act of 1990

Congress passed the CFO Act of 1990 in order to improve the general and financial management of the Federal Government. Some of the findings that led to the enactment of the CFO Act include:

- Billions of dollars are lost each year through fraud, waste, abuse, and mismanagement among the hundreds of programs in the Federal Government.
- Improved management, including improved central coordination of internal controls and financial accounting, could significantly reduce these losses.
- The Federal Government is in great need of fundamental reform in financial management requirements and practices as financial management systems are obsolete and inefficient, and do not provide complete, consistent, reliable, and timely information.
- Current Federal Government financial reporting practices do not accurately disclose the current and probable future cost of operating and investment decisions, including the future need for cash or other resources. They do not permit adequate comparison of actual costs among executive agencies, and do not provide the timely information required for efficient management of programs.

The Army's proper implementation of the CFO Act's requirements will result in:

- Improved systems of accounting, financial management, and internal controls.
- Complete, reliable, timely, and consistent financial information for use by Army leaders, the executive branch and the Congress in the financing, managing, and evaluating of federal programs.
- Deterrence of fraud, waste, and abuse.

The CFO Act requires all federal agencies, including the Army, to prepare annual financial statements that conform with generally accepted accounting practices and are certified by the department or agency inspector general or auditor general.

To accomplish this, agencies must consolidate and modernize their financial information systems.

The Government Performance and Results Act (GPRA) of 1993

Congress enacted GPRA to provide for the establishment of strategic planning and performance measurement in the Federal Government. The purposes of GPRA are to:

- Improve the confidence of the American people in the capability of the Federal Government, by systematically holding the federal agencies accountable for achieving program results;
- Initiate program performance reform with a series of pilot projects in setting program goals, measuring program performance against those goals, and reporting publicly on their progress;
- Improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction;
- Help federal managers improve service delivery by requiring that they plan for meeting program objectives and by providing them with information about program results and service quality;
- Improve congressional decision-making by providing more objective information on achieving statutory objectives, and on the relative effectiveness and efficiency of federal programs and spending; and
- Improve internal management of the Federal Government.

The Government Management Reform Act (GMRA) of 1994

To provide a more effective, efficient, and responsive government, Congress enacted GMRA. GMRA required agency-wide audited financial statements for all agencies covered by the CFO Act. It also required a consolidated, government-wide report, beginning in FY 1997.

Clinger-Cohen Act (CCA) of 1996, also known as the Information Technology Management Reform Act (ITMRA)

CCA mandates performance and results based management. Specifically, it directs agencies to:

- Revise mission processes before making Information Technology (IT) investments in support of these missions.

- Benchmark process performance against similar private sector performance.
- Determine whether the functions to be supported by information systems should be retained in-house, outsourced, or privatized prior to investing in new IT.
- Establish goals for improving operations through the effective and efficient use of IT, and report to Congress on progress in achieving these goals.
- Strengthen the quality of decisions on using IT to meet mission needs through integrated analyses, planning, budgeting, and evaluation processes.
- Establish performance measures for individual IT programs.
- Ensure that agency information security is adequate.

The CCA also requires that Agencies designate Chief Information Officers to:

- Develop, maintain, and facilitate a sound and integrated IT architecture.
- Promote effective and efficient design and operation of all major information resources management processes, after re-engineering business processes.
- Monitor and evaluate the performance of IT programs, and advise the agency head regarding whether to continue, modify, or terminate such programs or projects.
- Assess IT personnel requirements, knowledge, and skills.

The act, coupled with other legislation (e.g., CFO, GPRA, and GMRA) requires executive agencies to be more accountable and to provide performance-based reporting so the taxpayers can see what they are getting for their investment in the government.

Federal Financial Management Improvement Act (FFMIA) of 1996

FFMIA was adopted to:

- Provide for consistent accounting by an agency from one fiscal year to the next, and uniform accounting standards throughout the federal government;
- Require federal financial management systems to support full disclosure of federal financial data, including the full costs of federal programs and

activities, to the citizens, the Congress, the President, and agency management, so that programs and activities can be considered based on their full costs and merits;

- Increase the accountability and credibility of federal financial management;
- Improve performance, productivity and efficiency of Federal Government financial management;
- Establish financial management systems to support controlling the cost of federal government;
- Build upon and complement the CFO Act of 1990, the GPRA of 1993 and the GMRA of 1994; and
- Increase the capability of agencies to monitor execution of the budget by more readily permitting reports that compare spending of resources to results of activities.



FASAB Concepts and Standards

Concepts

SFFAC-1: “Objective of Federal Financial Reporting,” September 2, 1993 – This concept applies to both external and internal financial reporting. These reports must accurately reflect the distinctive nature of the federal government and must provide information useful to the citizens, their elected representatives, federal executives, and program managers. The objectives outlined in this concept are intended to improve the relevance, consistency, and quality of accounting and other data available for a wide variety of applications.

SFFAC-2: “Entity and Display,” June 6, 1995 – The purpose of this statement of accounting concepts is to provide guidance for what should be included in Federal Government entity’s financial report. The statement specifies the type of entities required to have financial reports, establishes guidelines for defining the makeup of each type of reporting entity, identifies types of financial reports for communicating the information for each type of reporting entity, and suggests the types of information each type of report would convey.

SFFAC-3: “Management’s Discussion & Analysis,” April 1999 – Management Discussion and Analysis (MD&A) is an important vehicle for (1) communicating managers’ insights about the reporting entity, (2) increasing the usefulness and ability to understand the general purpose federal financial report, and (3) providing accessible information about the entity and its operations, service levels, successes, challenges, and future. The basic concept of the MD&A is that each general purpose federal financial report should include a section devoted to MD&A. This section should address the reporting entity’s performance measures, financial statements, systems and controls, compliance with laws and regulations, and actions taken or planned to address problems. MD&A should also address significant events, conditions, trends and contingencies that may affect future operations.

Standards

SFFAS-1: “Accounting for Selected Assets and Liabilities,” March 30, 1993 – This statement recommends accounting standards for selected assets and liabilities of the Federal Government and its entities. The standards apply to both governmental and commercial-type functions of the Federal Government. Specifically, the recommended standards would assist users of the financial statements in assessing the efficiency and effectiveness of the government’s management of its assets and liabilities. It also assists users in determining whether the government’s financial position improved or deteriorated over the reporting period.

SFFAS-2: “Accounting for Direct Loans and Loan Guarantees,” August 23, 1993 – This statement provides accounting standards for federal direct loans and loan guarantees. The standards require that direct loans obligated and loan guarantees committed after September 30, 1991, be accounted for on a present value basis.

SFFAS-3: “Accounting for Inventory and Related Property,” October 27, 1993 – In this standard, the Federal Accounting Standards Advisory Board recommends accounting standards for six assets of the federal government and its entities. The first group of assets addressed, those formerly referred to as “inventory,” include inventory held for sale, operating materials and supplies, stockpile materials, and commodities. The other two items are seized and forfeited property, and foreclosed property.

SFFAS-4: “Managerial Cost Accounting Concepts & Standards,” July 31, 1995 – The managerial cost accounting concepts and standards contained in this statement are aimed at providing reliable and timely information on the full cost of federal programs, their activities, and outputs. The concepts of managerial cost accounting contained in this statement describe the relationship among cost accounting, financial reporting, and budgeting. Managerial cost accounting should be a fundamental part of the financial management system, and to the extent practicable, should be integrated with other parts of the systems. Managerial costing should use a basis of accounting, recognition, and measurement appropriate for the intended purpose. Cost information developed for different purposes should be drawn from a common data source, and output reports should be reconcilable to each other.

SFFAS-5: “Accounting for Liabilities of the Federal Government,” December 20, 1995 – This statement establishes liabilities of the federal government not covered in SFFAS 1 or 2. It defines “liability” as a probable future outflow or other sacrifice or resources as a result of past transactions or events. It also defines the recognition points for liabilities associated with different types or events and transactions. [Recognition means reporting a dollar amount on the face of the basic financial statements.]

SFFAS-6: “Accounting for Property, Plant and Equipment (PP&E,)” November 30, 1995 – This statement contains accounting standards for Federally owned property, plant, and equipment (PP&E); deferred maintenance on PP&E; and clean up costs. It also identifies and defines categories of PP&E and addresses recognition and measurement of; and disclosure requirements associated with PP&E (as well as land), including deferred maintenance and clean up costs.

SFFAS-7: “Accounting for Revenue and Other Financing Sources,” May 10, 1996 – This statement presents standards to account for inflows of resources from revenue and other financial sources. It provides standards for classifying, recognizing, and measuring resources inflows. These financial accounting standards differ from those used for budgetary accounting only to the extent essential to meet the objectives of federal financial reporting.

SFFAS-8: “Supplementary Stewardship Reporting,” June 11, 1996 – The purpose of this statement is to establish standards for reporting on the Federal Government’s stewardship over 1) certain resources entrusted to it, identified as stewardship property, plant, and equipment and stewardship investments, and 2) certain responsibilities assumed by it, identified as the current service assessment. Heritage assets are property, plant and equipment of historical, natural, cultural, educational, or artistic significance, such as cemeteries.

SFFAS-9: “Deferral of Implementation Date for SFFAS- 4,” October 3, 1997 – The statement amends SFFAS-4 by changing the effective date of the reporting periods from September 30, 1996 to all periods beginning after September 30, 1997. At the same time, it re-emphasized the importance of managerial cost accounting to Federal program and financial management.

SFFAS-10: “Accounting for Internal Use Software,” October 9, 1998 – This statement provides accounting standards for internal use software used by federal entities. Federal entities purchase commercial “off-the-shelf” software, hire contractors to develop substantially all of the desired software (contractor-developed), or develop software internally using their own employees, with or without a contractor’s assistance (internally developed).

SFFAS-11: “Amendments to Accounting for PP&E,” December 15, 1998 – The purpose of this statement is to amend SFFAS-6, “Accounting for Property, Plant, and Equipment,” and SFFAS-8, “Supplementary Stewardship Reporting.” Specifically, the amendments affect the definition in the standards for Federal mission PP&E and the classification of space exploration equipment as general PP&E in these two statements.

SFFAS-12: “Recognition of Contingent Liabilities from Litigation,” February 5, 1999 – This statement amends SFFAS-5, “Accounting for Liabilities of the Federal Government,” to provide an exception to the contingent liability standard for matters of pending or threatened litigation and unasserted claims. The proposed amendment would affect accounting for contingencies under SFFAS-5

by inserting an exception to the definition of “probable” and to the recognition criteria in SFFAS-5.

SFFAS-13: “Deferral of Para 65.2 – Material Rev.-Related Transactions,” February 5, 1999 – This statement deferred the effective date paragraph 65.2, “Material revenue related transactions,” of SFFAS-7, “Accounting for Revenue and Other Financing Sources,” three years.

SFFAS-14: “Amendments to Deferred Maintenance Reporting,” April 1999 – The purpose of this statement is to change the status of deferred maintenance information requirement by SFFAS-6, “Accounting for Property, Plant and Equipment.” Prior to the amendment, this information would have been presented in association with the statement of net costs. As amended, the standards require that deferred maintenance information be included as required supplementary information.

SFFAS-15: “Management’s Discussion & Analysis,” April 1999 – While SFFAC-3 “Concepts for Management’s Discussion and Analysis,” laid the foundation for this standard, SFFAS-15 requires that Management’s Discussion and Analysis (MD&A) be included in each General Purpose Federal Financial Report (GPFFR) as required supplementary information. MD&A should address the entity’s mission and organizational structure; performance goals and results; financial statements; systems controls and legal compliance; and the future effects on the entity of existing, currently-known demands, risks, uncertainties, events, conditions and trends.

SFFAS-16: “Amendments to Accounting for PP&E – Multi-Use Heritage Assets,” July 1999 – This statement amends SFFAS-6, “Accounting for Property, Plant, and Equipment,” and SFFAS-8, “Supplementary Stewardship Reporting.” Specifically, this statement affects the accounting and reporting standards for heritage assets that serve a dual purpose; that is, heritage assets that 1) have a heritage characteristics, and 2) are used in general government operations. This amendment defines heritage assets that are referred to as “multi-use heritage assets,” as heritage assets for which the predominate use is general government operations. Heritage assets having incidental use in general government operations are not referred to a “multi-use heritage assets,” but simply “heritage assets.”

SFFAS-17: “Accounting for Social Insurance,” August 1999 – This standard establishes accounting standards to be used by component entities and by the government-wide entity for the following federal programs: Old-Age, Survivors, and Disability Insurance (OASDI or “Social Security”), Medicare Hospital Insurance, Medicare Supplemental Medical Insurance, Railroad Retirement benefits, Black Lung benefits, and Unemployment Insurance for general public. Accounting standards for Unemployment Insurance for federal employees are provided in SFFAS-5 and are not within the scope of this statement.

SFFAS-18: “Amendments to Accounting Standards for Direct & Loan Guarantees,” May 19, 2000 [Not applicable at this time] – The purpose of this Statement is to amend accounting standards for direct loans and loan guarantees by adding the following requirements: (a) report subsidy re-estimates in two components: interest rate re-estimates and technical/default re-estimates, (b) display in a note to financial statements a reconciliation between the beginning and ending balances of loan guarantee liability and the subsidy cost allowance for direct loans, and (c) provide disclosure and discussion for changes in program subsidy rates, subsidy expense, and subsidy re-estimates.

SFFAS-19: “Technical Amendments to Accounting Standards for Direct Loans and Loan Guaranties,” March 2001 [Effective October 1, 2002] – This statement makes technical amendments to SFFAS-2. It clarifies that the cash flow discount method is consistent with the Federal Credit Reform Act of 1990 and that the effective interest rate of a cohort of direct loans or loan guarantees is the interest rate adjusted for the interest rate re-estimate as defined in SFFAS-18. It also clarifies the measurement of default costs of direct loans and loan guarantees.



AAA Audit of FY 2000 Annual Financial Report (General Fund)

DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Auditor General
3101 Park Center Drive
Alexandria, VA 22302-1596

7 February 2001

Acting Secretary of the Army

As required by the Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, the U.S. Army prepared the accompanying General Fund financial statements for fiscal year 2000. As delegated by, and in coordination with, the Inspector General, DoD, we were engaged to audit these statements. Our responsibility is limited to auditing these statements. The financial statements are the responsibility of Army management.

We were unable to express an opinion on these financial statements because inadequate accounting systems, insufficient audit trails, and procedural problems prevented us from using any practical methods to conduct audit work of sufficient scope to support an opinion. Also, we didn't receive the official statements as of the date of this report. Therefore, we caution users that the information presented in the financial statements may not be reliable.

Internal controls weren't sufficient to ensure that the financial statements contained no material misstatements. The Army and the Defense Finance and Accounting Service have recognized many financial reporting weaknesses and included them in their FY 00 annual assurance statements.

The Army isn't yet able to fully comply with laws and regulations that directly affect the financial statements. The primary noncompliance issue relates to the Chief Financial Officers Act of 1990 and related provisions that require the preparation of auditable financial statements. In addition, the systems that support the Army's financial statements didn't meet the requirements of the Federal Financial Management Improvement Act of 1996. Specifically, these systems didn't substantially comply with established Federal financial management systems requirements, applicable Federal accounting standards, and the U.S. Government Standard General Ledger at the transaction level. However, our

limited audit work didn't identify any material instances of noncompliance that had not been previously reported.

We also performed a limited review of the information in the Overview section of the report and concluded that the financial data in that section may not be reliable since it was derived from the same sources as the financial statements.

The Required Supplementary Stewardship Information (including national defense property, plant, and equipment; heritage assets; and stewardship land) is not a required part of the basic financial statements, and we did not audit and do not express an opinion on this information. However, we applied limited audit procedures prescribed by professional standards to the stewardship information and found some problems with the process and procedures used by the Army to capture and report this information.

The supplementary information for deferred maintenance is not a required part of the basic financial statements, and we did not audit and do not express an opinion on this information. We didn't apply procedures prescribed by professional standards because the official accounting guidance regarding the measurement criteria and reporting placement of deferred maintenance on the financial statements was not fully developed.

Except for the limitations described above, we performed our work in accordance with generally accepted government auditing standards and Office of Management and Budget Bulletin 01-02 (Audit Requirements for Federal Financial Statements).

FRANCIS E. REARDON, CPA
The Auditor General

REPORT ON INTERNAL CONTROLS

Internal controls didn't provide reasonable assurance that the financial statements didn't contain material misstatements. The Army and the Defense Finance and Accounting Service have recognized many material weaknesses and reported them in their FY 00 annual assurance statements on internal management controls. (We discuss this issue in the Report on Compliance with Laws and Regulations beginning on page 35.)

We evaluated and tested relevant financial internal controls related to the reporting of budgetary resources, material asset and liability balances, and the compilation process for financial statements at the Defense Finance and Accounting Service-Indianapolis. We also selectively followed up on internal control deficiencies that we previously reported. Because of accounting system deficiencies, we didn't attempt to audit the expenses reported in the Army's statements.

We noted progress in several areas to correct previously identified problems. However, we also identified additional internal control problems. We consider all these problems reportable conditions under standards established by the American Institute of Certified Public Accountants and Office of Management and Budget Bulletin 01-02 (Audit Requirements for Federal Financial Statements). Reportable conditions represent significant deficiencies in the design or operation of the internal control structure. Material weaknesses are reportable conditions involving deficiencies in the design or operation of internal controls leading to an unacceptable high risk that losses, noncompliance or material misstatements in the financial statements could occur and not be detected promptly.

The Army has recognized that significant problems exist with the processes, procedures, and accounting systems used to prepare its financial statements. To address these problems, the Deputy Assistant Secretary of the Army for Financial Operations, in conjunction with functional experts within and outside the Army, has prepared a detailed plan called, "The Army Chief Financial Officers Strategic Plan." The Army is actively using this plan as a key management tool to improve its financial reporting, and it regularly reviews and updates the plan. As stated in the overview of the Annual Financial Report, the Army completed 54 of the separate tasks in the plan during FY 00, but we haven't verified the completion of these tasks. The Strategic Plan is updated quarterly, and it now covers the Working Capital Fund as well as the General Fund. The stated vision is that completing all the tasks will enable the Army to prepare auditable financial statements by FY 03. However, this vision may not be achievable since some of the tasks now have projected completion dates beyond FY 03.

In this report on internal controls, we summarize the Army's FY 00 financial statement reporting problems in three sections:

- Systems and Procedures.
- Financial Accounts.
- Property Accounts.

Additional information is in our separate supporting reports listed in Annex C.

SYSTEMS AND PROCEDURES

In this section we discuss:

- Accounting systems.
- Other systems.
- Compilation process for financial statements.
- Subordinate activity adjustments.
- Performance information.

Accounting Systems

Deficiencies in the accounting and finance systems that account for Army resources constitute the major reason for our inability to render an audit opinion on the Army's financial statements. The accounting systems lack a single standard transaction-driven general ledger—an essential element of control for sound, reliable financial reporting. In addition, the accounting systems don't produce account-oriented transaction files (subsidiary ledgers), and data for physical assets is compiled using "work-around" procedures and data from management systems not intended and not suitable for financial reporting. Consequently, the audit trails necessary to verify and reconcile account balances aren't adequate, and the statement balances aren't auditable by any practical means.

Because of system deficiencies, the Army uses a consolidation of accounting data from source documents, budgetary accounting systems, and multiple field-level and department-level entries to produce the financial statements. Army management couldn't provide reasonable assurance that the accounting and non-accounting systems used to record and report Army financial data were reliable. It also acknowledged the possible existence of material transactions that weren't properly recorded in the accounting records and included in the financial statements.

The Defense Finance and Accounting Service, as functional proponent for the Army's accounting and financial management systems, has reported inadequate general ledger control as a material weakness in its annual statement of assurance since FY 91. The FY 00 statement of assurance cites FY 03 as the estimated target date for correction.

The Accounting Service is working on a new accounting system—the Defense Joint Accounting System—that it believes will resolve many of the problems with existing systems. During FY 99 the Accounting Service conducted a test of the initial prototype at the Ballistic Missile Defense Organization. During the test we identified two weaknesses—the assignment of obligation numbers and the ability of travel clerks to potentially modify approved data. In the current DoD Financial Management Improvement Plan, the Accounting Service reported that the accounting system is not compliant with applicable requirements (including the Federal Financial Management Improvement Act) and will not achieve full operational capability until July 2005. Additionally, the latest deployment schedule shows that complete Army fielding will slip to March 2007. The Army may not have auditable financial statements until it has fielded an adequate accounting system.

Other Systems

The Army also needs to upgrade or replace many of its other systems that feed data to the accounting system so that the requirements of financial statement reporting can be met. The Army has recognized this problem and has included numerous system improvements in its strategic plan. Including these other system requirements in the strategic plan should enable Army management to coordinate and direct the needed progress in other automated systems.

Currently, the Army has identified 21 critical feeder systems. Here is the status of those systems.

Status	Description	Number of Systems
Compliant	System managers reported the system as compliant.	2
Not Compliant	System managers reported the system as not compliant.	1
Not Determined	The status of the system has not been determined.	3
Legacy System	The system's functions are to be consolidated into another system.	15
<hr/>		
Total		21

The Army is still in the process of identifying all critical feeder systems and ensuring that each system is either compliant with the financial requirements or that it will be replaced by another system that is compliant. However, the Army doesn't have complete control over this effort because DoD owns some of these systems.

Compilation Process for Financial Statements

The Inspector General, DoD found several problems with the Defense Finance and Accounting Service's compilation of financial data from field entities and other sources. The most significant problems involved unsupported accounting entries. The magnitude of these entries meant that the FY 00 Army General Fund financial statements were materially influenced by unsupported accounting data. As a result, there is no assurance that the data in the financial statements is reliable.

The Defense Finance and Accounting Service-Indianapolis processed 458 accounting entries valued at \$451.6 billion while compiling the FY 00 Army General Fund financial statements. The value of unsupported entries increased from about \$290.2 billion in FY 99 to \$361.5 billion in FY 00. The total unsupported value for FY 00 involved 240 accounting entries.

The Accounting Service made 143 accounting entries for about \$307.8 billion to correct discrepancies between sources of accounting data without reconciling the differences between the two data sources or to determining which data source was correct. Here are the details:

- 5 entries for \$237.0 billion to force general ledger accounting data to agree with budgetary accounting data.
- 71 entries for \$45.3 billion to force intragovernmental transactions between trading partners to agree.
- 67 entries for \$25.5 billion to correct discrepancies between other sources of accounting data.

The remaining 97 entries for \$53.7 billion were made for reasons other than to correct discrepancies between sources of accounting data—for example to correct errors in previously prepared accounting entries—but didn't include all required supporting documentation.

For more than 9 years, budgetary status-of-appropriations data and expenditure data have been used to compile financial data for the Army General Fund financial statements. This is an interim method and is not acceptable, and the Army General Fund financial statements may not be auditable until an integrated, transaction-driven accounting system is implemented Army-wide.

Subordinate Activity Adjustments

The Accounting Service needed to improve the internal controls for adjustments that activities formerly called Operating Locations made to financial information during the reporting process. During our review at one such activity we found that it met established timeframes for furnishing financial information to the Accounting Service-Indianapolis, but we also found some procedural problems. For example:

- Activity personnel made unsupported adjustments to make the general ledger agree with status data. The Accounting Service's reliance on status data rather than general ledger data in developing the Army's General Fund financial statements was a long-standing unresolved problem. Also, in an effort to comply with Accounting Service directives against reporting abnormal undelivered orders, activity personnel made temporary unsupported adjustments to eliminate abnormal undelivered orders totaling about \$85.6 million from status reports for 30 September 2000.
- Activity personnel made temporary adjustments with an absolute value of about \$678 million to correct Tables of Abnormal Balances errors in status data reported for 30 April 2000. However, because of workload constraints they didn't determine which adjustments affected the general ledger trial balances and adjust those balances. Activity personnel followed the same procedures at 30 September 2000; however, we didn't determine the amount of the adjustments. The resulting out-of-balance condition contributed to the unsupported departmental adjustment the Accounting Service-Indianapolis made to force the 30 September 2000 general ledger to agree with status data.

As a result of such problems, the accuracy and completeness of the data were questionable.

Performance Information

We conducted only a limited review of information on performance results that was presented in the Overview section. Although we obtained a basic understanding of the internal controls related to performance information, our procedures weren't designed to provide assurance on internal control over reported performance measures. Accordingly, we do not provide an opinion on such control. However, our control and compliance testing during the audit work for our various supporting reports identified significant problems with data reliability, and these problems could also affect the reliability of performance data.

FINANCIAL ACCOUNTS

In this section we discuss:

- Reporting of budgetary resources.
- Liabilities.
- Military payroll issues.
- Civilian payroll issues.
- Fund balance with Treasury.
- Problem disbursements.
- Progress payments.

Reporting of Budgetary Resources

The Accounting Service took some corrective action to address internal control problems we previously identified, but additional action is still needed. In the FY 99 Financial Reporting of Budgetary Resources Report, we concluded that internal controls weren't fully effective over the accounting, processing, and reporting of the obligations, recoveries, collections, disbursements, and reimbursables that we tested at the accounting office level. We made five recommendations for improving internal controls. Specifically, we recommended that the Accounting Service, in coordination with the Office of the Assistant Secretary of the Army (Financial Management and Comptroller):

- Change established procedures for classifying obligations and recoveries for reporting purposes. The Accounting Service agreed with the recommendation and estimated 30 June 2000 as the date to complete implementation. Although Accounting Service personnel had done work in response to this recommendation, it was only partially implemented.
- Issue policy guidance to have accounting offices reconcile imbalances between the accounting system's fund and history databases, implement procedures to ensure the databases remain in balance, and maintain or have ready access to detail automated support and documentation for all transactions. The Accounting Service agreed and originally estimated 30 September 2000 as the date to complete implementation, but corrective action wasn't completed.
- Conduct training for staff accountants on the use of reimbursement source codes and emphasize the importance of these codes. The Accounting Service agreed and said that the accountants would be trained in the use of reimbursement source codes as part of accounting courses scheduled at the Rock Island Field Activity. We verified that this action was taken.
- Issue policy guidance that emphasizes recording accounting data promptly and correctly, basing changes and corrections on thorough research, matching disbursements with the correct obligations, and recording transactions for

correct amounts and in the correct accounting periods. We verified that this action was taken.

- Develop a single database for use by the auditors of the Army's financial statements that contains the detailed transactions that support the summary transactions used to prepare the Army's Standard Form 133s, Reports on Budget Execution, and the Army's financial statements. The Accounting Service disagreed with this recommendation but has not developed an acceptable alternative.

As discussed with Accounting Service managers, implementation of these recommendations is essential prior to future detailed audit and testing of internal controls. We believe that without implementation of these recommendations, conditions will not significantly improve, similar control problems can be anticipated, and future audit may not be worthwhile.

Liabilities

Although reported liabilities included some costs that were incorrectly omitted in prior years, procedures and controls weren't adequate to ensure that all reported values were complete and accurate.

The Army's liability for environmental programs still needed improvement. Because project managers didn't have adequate documentation to support cost estimates, the \$9.9 billion environmental restoration liability (Active Army) was questionable. To prevent an overstatement of some environmental compliance liabilities, the Army needed to adjust its reporting to ensure that it recorded recurring projects as expenses of the period rather than liabilities. In addition, the Army couldn't fully report liabilities for unexploded ordnance on training ranges and national defense equipment disposal costs because of a lack of definitive guidance.

The Army also needed to improve its reporting of employer entity liabilities. The financial statements understated the liability for Temporary Early Retirement Authority payments and didn't recognize about \$380.4 million Voluntary Separation Incentives payments for the program's early takers. In addition, the statements didn't provide any disclosures on its Worker's Compensation liabilities. Such disclosure is necessary to adequately describe the time period reported and to ensure that the liability includes payments for Army Working Capital Fund claimants.

The Army did make progress in increasing controls for the \$12.2 billion Formerly Used Defense Site projects by implementing a new system that has some built-in financial management controls. In addition, the Army included liabilities for about \$409 million for contract holdbacks and \$79 million of installation level legal claims. Such claims had not been recognized on the Army's statements in previous fiscal years.

Military Payroll Issues

The Defense Finance and Accounting Service processes and controls over financial reporting were not adequate to ensure that the military pay and benefits cost data was correctly reported in the Army's General Fund Principal Financial Statements for FY 99 or FY 00. Specifically, the Accounting Service didn't:

- Maintain adequate work-around processes and controls for recording the Army military pay and benefits cost data in the financial statements.
- Correctly perform all required accrual accounting for military pay and benefits cost data, and didn't document the basis or logic of the accruals it had established.

As a result, the accuracy of the military pay and benefits cost data in the Statement of Net Cost and the payroll-related liability amounts in the balance sheet was questionable and there existed an unacceptable degree of risk of materially misstating the Statement of Net Cost. Furthermore, there was no audit trail for the \$25 billion of military pay and benefits in the Statement of Net Cost nor the approximately \$1.5 billion of payroll-related liabilities in the balance sheet. Unless this condition is corrected, it will continue to affect financial statements in the future. Correcting the condition will reduce the risk of material misstatement, improve the audit trails, and put the Army's General Fund financial statements in a better position for a favorable audit opinion in the future.

Civilian Payroll Issues

The Accounting Service's processes and controls over financial reporting were not adequate for accrued unfunded annual leave and annual leave expense. Specifically:

- Civilian Pay transactions were not always recorded correctly to the General Ledger.
- Accrued Unfunded Annual Leave was recorded incorrectly for the National Guard.
- Equity account was understated because of the incorrect Accrued Unfunded Annual Leave recorded for the National Guard.

These conditions reduced the reliability of the related dollar values reported in the Army's principal financial statements.

Fund Balance with Treasury

Unresolved suspense account balances represented a material uncertainty regarding the reported amount for Fund Balance with Treasury. However, in FY 00 there was a significant reduction of other uncertainties such as Online Payment and Collection differences.

Suspense Account Balances

The Defense Finance and Accounting Service-Indianapolis didn't have effective procedures for monitoring and resolving accounting transactions placed into suspense accounts. As of 30 September 2000, the four records of suspense account balances ranged from a high of \$818.7 million to a low of \$6.0 million. One of the other two records of suspense account balances included \$246.7 million that had been in suspense for over one year. Differing suspense account balances and old account balances indicate problems with the validity and monitoring of suspense account transaction data. Although the Accounting Service-Indianapolis recognized in FY 97 that material management control weaknesses existed with the reconciliation of suspense account balances, no effective program to monitor and correct differences was established. As a result, suspense account balances were a material uncertainty affecting the amount reported for Fund Balance With Treasury, and there was no assurance that existing suspense account differences would be corrected or that future differences will be resolved.

Other Uncertainties

In prior years, other uncertainties such as check issue reporting discrepancies (including check detail discrepancies and "paid no issue" checks), Online Payment and Collection differences, and deposit/electronic fund transfer differences were material regarding Fund Balance With Treasury. However, the Accounting Service-Indianapolis significantly reduced these differences during FY 00. Differences not caused by timing decreased from about \$279 million as of 30 September 1999 to about \$28 million as of 30 September 2000. The cumulative amount of these uncertainties was not material regarding the Fund Balance with Treasury reported on the FY 00 financial statements.

Problem Disbursements

Problem disbursements represent a significant financial reporting issue for the Army, but the reported status at yearend indicated that much progress occurred during FY 00. Two primary categories of problem disbursements are unmatched disbursements (UMD—disbursement transactions that accounting offices have not matched to the correct detail obligations in the accounting records) and negative unliquidated obligations (NULO—disbursement transactions that exceed the value of the matching detail obligations).

The Army's goal was to reduce these two categories of problem disbursements by 75 percent from September 1998 to September 2000. At the end of this period the Army reported unmatched disbursements of \$387 million and negative unliquidated obligations of \$187 million. This represented a reduction of 87 percent and 70 percent respectively.

The Accounting Service has reported multiple material weaknesses related to problem disbursements in its annual assurance statements. Resolution is expected

by FY 03 according to its current assurance statement. The Army and the Accounting Service previously established a Joint Reconciliation Program to increase their combined efforts to solve this issue. These efforts are continuing during FY 01.

Progress Payments

The Accounting Service changed its procedure in FY 00 regarding the recording of contract holdbacks. During FY 96, we identified problems with recording holdbacks related to progress payments. In our report on progress payments for the FY 96 financial statements, we recommended that the Accounting Service:

- Modify Army accounting systems to provide for recording of contract holdbacks and use the systems to record holdbacks related to progress payments.
- Make sure actual progress payment rates are used when calculating contract holdback amounts.
- Review trial balances submitted by operating locations and accounting offices to make sure that stations reporting account balances for contract holdbacks also report an account balance for the corresponding asset account.

The Accounting Service agreed to test the recommendation to review trial balances, but didn't agree to modify systems to provide for recording of contract holdbacks or to make sure actual progress payment rates were used when calculating contract holdback amounts.

On 2 October 1998, the Office of Management and Budget made a decision that supported our position. However, DoD didn't implement this decision and indicated that it intended to challenge it. Although we didn't conduct detailed audit work in this area for FY 99, we estimated the effect on the financial statements would be material. We performed a similar limited review for FY 00 and found that the Accounting Service had begun recording contract holdbacks during the year. However, this limited review didn't enable us to verify the extent of the Accounting Service's action. We will evaluate this area further during future audit work.

PROPERTY ACCOUNTS

In this section we discuss:

- Real property.
- Construction-in-progress.
- General equipment.
- Inventory.
- Supplemental stewardship reporting.

Real Property

The Army made some progress during FY 00, but the progress wasn't sufficient to correct previously reported problems. As a result, there is considerable uncertainty about the reliability of the \$11.8 billion reported value for real property.

The Army made definite progress in fielding the interface between automated real property systems and the Defense Property Accountability System during FY 00. For example:

- The Army fielded the software it needed to interface real property data between the Integrated Facilities System and the Defense Property Accountability System.
- Army installations began interfacing real property data with the Defense Property Accountability System at all Army activities except the Army National Guard.

However, because the Army wasn't able to completely field and test interfaces in time for the FY 00 financial statements, it continued to use the Headquarters Executive Information System for financial statement reporting. As we reported in FY 99, this system doesn't provide reliable enough information for reporting capital improvements and depreciation amounts. In addition, audit trails within the Integrated Facilities System aren't adequate to trace changes in previously recorded costs and to fully identify transactions affecting real property facility balances.

The Army also hasn't corrected the internal control issues we reported in FY 99. The Assistant Chief of Staff for Installation Management was still developing a policy memorandum to address the internal control issues we identified in our FY 99 financial statement audit. Our analysis of the policy memorandum identified an additional control that was needed to fully comply with our recommendations.

In addition, the Army does not yet have a valid beginning balance for audit purposes. The public accounting firm PricewaterhouseCoopers completed its contracted effort to assess the recorded values in the real property databases and provided a favorable recommendation to DoD. However, the General Accounting Office and the Inspector General, DoD haven't yet approved the firm's recommendation. We will continue to monitor the efforts of these audit agencies to resolve their differences with the contractor and DOD.

Construction-in-Progress

The Army National Guard did not have controls and systems in place to ensure that its construction in progress costs were accurately reported in the Army's General Fund Financial Statement.

Personnel at Army National Guard activities collected construction in progress costs. These costs were maintained and reported by each state in the standard accounting system. But, the accounting system was not a general ledger based system; and it didn't interface with the Departmental General Ledger System at the Defense Finance and Accounting Service-Indianapolis. The Army National Guard had not established an alternate process of capturing and reporting the construction in progress balance to the Accounting Service.

As a result, the Property, Plant, and Equipment balance reported on the Army's General Fund Consolidated Balance Sheet was understated by the construction in progress costs funded by the Army National Guard. At the end of FYs 99 and 00, we estimated that the Army National Guard had at least \$92 million and \$86 million, respectively, in unrecorded construction in progress costs.

General Equipment

Controls, procedures, and systems weren't adequate to ensure the accurate reporting of general equipment values. Standard Army systems do not capture the correct acquisition data and cost, and most current Army systems were not designed to produce required financial information. The Army reported this problem as an uncorrected material weakness in FY 00.

In FY 99, the Army began fielding the Defense Property Accountability System to meet and comply with financial reporting standards. Because fielding wasn't completed in FY 00, the Army again used an Army-wide data call to determine general equipment values and calculate related depreciation for the FY 00 financial statements. A reporting team at the U.S. Army Materiel Command's Logistics Support Activity conducted the data call. To improve the reliability of reported data, the reporting team began the process of establishing a general equipment baseline. During this process it identified activities that were excluded from the FY 99 reported amounts, and identified and corrected obvious errors and omissions.

Although the timing of the data call limited our ability to perform the tests necessary to validate the general equipment values in the FY 00 financial statements, we conducted analytical tests over the reasonableness of the data from the units and the resulting values the reporting team reported. We found numerous errors and inconsistencies that led us to question the reliability and completeness of the reported \$1.15 billion of general equipment.

Inventory

The Army made some reporting improvements, but internal controls were not fully effective over the reporting of wholesale munitions as inventory. Also, the Army was still evaluating the criteria for reporting additional operating materials and supplies.

Wholesale Munitions

U.S. Army Operations and Support Command (formerly U.S. Army Industrial Operations Command) had taken satisfactory corrective actions on the USAAA recommendations we reviewed. We found that U.S. Army Aviation and Missile Command operating personnel had initiated corrective actions to a recently issued General Accounting Office audit report on the FY 99 financial statements reporting of munitions inventories. However, we concluded that, based on the recent issuance date of the audit report, additional actions and time is required to fully finalize and implement the agreed to recommendations. Further, we determined that milestone target dates are needed to ensure that the recommendations are implemented timely. We found that DA generally disagreed with two recommendations in an Inspector General, DoD audit report relative to FY 99 General Fund financial statement munitions inventories. We will verify the resolution of the disagreements during future audit work.

As a part of our FY 00 audit work, we also determined that the U.S. Army Operations Support Command didn't totally fund annual physical inventory accomplishments for about \$14.0 billion, or 68 percent, of the total \$20.6 billion of wholesale munitions reported as Operating Materials and Supplies. The command reported unfinanced requirements, totaling about \$6.3 million of workload, related to inventorying assets classified as Category III and IV munitions. Operating personnel at Operation Support Command also stated that about \$4.8 million of unfinanced inventory requirements were expected for FY 01. Operating personnel at Aviation and Missile Command stated that although all FY 00 inventory requirements were accomplished, unfinanced inventory requirements totaling about \$658,000 were expected for FY 01. Annual physical inventories are a significant internal control needed to support DA's financial statement assertions of existence and completeness.

Additional Operating Materials and Supplies

The Army and DOD have action ongoing to identify the types of items in addition to wholesale munitions that should be reported as operating materials and supplies.

The particular issue being reviewed is determining the conditions for using the purchase method versus the consumption method. Under the purchase method, items are expensed when they are purchased. Under the consumption method, items are reported as assets when they are purchased and expensed when they are issued to an end user. This ongoing action is included in the Army's strategic plan, and the final outcome will directly affect the reported amount of operating materials and supplies.

Supplemental Stewardship Reporting

The process and procedures that the Army used to capture and report National Defense Equipment didn't provide reasonable assurance that the data was accurate and complete. Although the Army developed an action plan to capture and report National Defense Equipment in the Required Supplemental Stewardship Information section of the Army's General Fund FY 00 Financial Statements, the plan was not fully effective because the logistical systems that the Army planned to use could not be relied upon for accurate data. Here are some of the problems we found:

- The Commodity Command Standard System—the system the Army planned to use to capture additions and deletions—either overstated or understated additions because of the time between the date equipment was received and the date the equipment was recorded in the Standard System.
- The Standard System didn't record equipment stored at contractor facilities because acquisitions frequently weren't entered into the Standard System until items were received by the Depot or using activity. Therefore, equipment accepted and held at contractor plants wasn't recorded in the Standard System.
- The Standard System didn't record equipment turned-in by units or installations directly to Defense Reutilization and Marketing Offices for disposal. This occurred because the Standard System only recorded transactions effecting the wholesale system.
- The Standard System recorded disposals (deletions) at the time disposition instruction were given instead of when the equipment was actually disposed of—which could be months later.

As a result of these system problems, the Army reverted to a manual data call to capture and report additions and deletions. However, because the Army didn't provide timely guidance or training to the persons compiling National Defense Equipment data, there were several problems related to the data call process. Specifically:

- The processes for collecting additions and deletions didn't provide an adequate audit trail. Most persons reporting the data didn't retain documentation to support the numbers they reported.

- To compute additions, personnel used contractors' shipping dates instead of actual acceptance dates, or they plugged the numbers based on the difference between the beginning and ending balances.
- To compute deletions, personnel used disposition instructions, or they plugged numbers based on the difference between the beginning and ending balances. They didn't use actual disposal dates to collect data for deletions.

As a result, the Army had no assurance that the numbers it reported for additions and deletions on the National Defense Equipment Supplemental Stewardship Report were reasonably accurate or complete.

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

The Army isn't yet able to fully comply with the Chief Financial Officers Act of 1990 and related requirements. However, during our review of compliance with laws and regulations, we found no material instances of unreported legal or regulatory infractions.

We tested the Army's compliance with selected provisions of laws and regulations throughout the audit. Instances of noncompliance are reportable if they could result in material misstatements to the financial statements, or if the sensitivity of the matter would cause others to perceive it as significant.

The noncompliance problems we identified were directly or indirectly tied to internal control weaknesses and the Army's inability to fully comply with the Chief Financial Officers Act (and related implementing guidance) and Federal accounting standards. We discuss these problems in the Report on Internal Controls.

We also tested and reviewed compliance with certain key laws that affected the Army's ability to produce reliable financial statements. We provide some details in the following paragraphs. However, the objective of our audit wasn't to provide an opinion on the Army's overall compliance with laws and regulations, and we do not express such an opinion.

Chief Financial Officers Act

We evaluated the Army's compliance with the Chief Financial Officers Act of 1990, as amended by the Government Management Reform Act of 1994, and various implementing regulations issued by the Office of Management and Budget

and DoD, as they relate to presentation of information in financial statements. The Army and the Accounting Service have made a concerted effort to meet the Act's requirements. But current management and accounting systems weren't designed for financial statement reporting, and they can't produce reliable and auditable financial statements. Until system deficiencies are resolved, the Army and the Accounting Service will be unable to produce statements that conform to prescribed accounting guidance. Nevertheless, we have identified areas in which the Army and the Accounting Service can achieve financial reporting improvements over the short term. We discuss these areas and the necessary corrective actions in the Report on Internal Controls and in the supporting audit reports listed in Annex C.

Anti-Deficiency Act

We evaluated the Army's compliance with the Anti-Deficiency Act as part of our review of the compilation of the financial statements at the Accounting Service-Indianapolis. Our review at that level didn't identify any potential violations of the act. However, because the Army's problem disbursements have not been resolved, we could not fully verify the Army's compliance with the act.

Federal Managers' Financial Integrity Act

The Federal Managers' Financial Integrity Act of 1982 requires the Army and the Defense Finance and Accounting Service to report annually to the Secretary of Defense about whether their management controls comply with the act's requirements. In their respective FY 00 annual assurance statements, the Army and the Accounting Service reported several management control weaknesses involving noncompliance with prescribed accounting principles, standards, and related requirements. The specific weaknesses most directly related to the Army's financial statements follow. Summaries of these weaknesses are in Annex B.

Army Assurance Statement

The Army reported nine uncorrected material weaknesses for FY 00. The following weaknesses most directly affect the accuracy and reliability of the Army's financial statements:

- Financial Reporting of Real Property and General Equipment.
- Information Systems Security.
- Equipment In-Transit Visibility.
- Management of Unexploded Ordnance and Other Constituents.

Defense Finance and Accounting Service Assurance Statement

The Accounting Service reported 38 uncorrected material weaknesses for FY 00. Here are examples of weaknesses that directly affect the accounting data that the Accounting Service uses to prepare the Army's principal financial statements.

- General Ledger Control and Financial Reporting.
- Reconciliation of Suspense Account Balances.
- Interface Between Contract Payment and Accounting Systems (Negative Unliquidated Obligations (NULO) and Unmatched Disbursements).
- Systems Interface Between Computerized Accounts Payable System (CAPS) and Standard Army Finance Systems Redesign (SRD-1).
- Problem Disbursements.
- Defense Joint Military Pay Systems (DJMS) Requirements and Systems Specifications Documentation.
- Fund Balances with Treasury.

Federal Financial Management Improvement Act

The Federal Financial Management Improvement Act of 1996 requires each Federal agency to implement and maintain financial management systems that comply substantially with Federal financial management systems requirements, applicable Federal accounting standards and the U.S. Government Standard General Ledger at the transaction level. The act also requires that we report on agency compliance with these requirements.

Financial management systems didn't meet the requirements of the Federal Financial Management Improvement Act of 1996. The lack of a single integrated general ledger and the differences between status of appropriation data and the general ledger data complicated the financial statement compilation process. The Accounting Service-Indianapolis made material adjustments to the general ledger data to make it match the status of appropriation data without knowing the reasons for the differences.

The Assistant Secretary of the Army (Financial Management and Comptroller) has stated that the Army cannot provide reasonable assurance that the accounting and non-accounting systems used to record and report Army financial data are reliable because they don't meet the standards set by the Office of Management and Budget. Therefore the Army uses a consolidation of accounting data from source documents, budgetary accounting systems, and multiple field-level and department-level data inputs to produce the financial statements.

DoD has also acknowledged the existence of problems with the financial systems. In its Annual Statement of Assurance for FY 00, the Accounting Service stated:

The Department's financial management systems, taken as a whole, were not designed to meet various requirements and standards, many of which have been implemented within the [past] few years. Therefore, the systems are not capable of producing financial information that can fully satisfy the demands of financial audits.

The Army (primarily for the feeder systems) and the Accounting Service (primarily for the accounting systems) each have responsibilities to meet the requirements of this act.

REPORT MATERIAL WEAKNESSES

In the annual assurance statements for FY 00, the Army and the Defense Finance and Accounting Service both reported uncorrected material internal control weaknesses that directly relate to the Army's financial statements.

Army Assurance Statement

The Army reported nine uncorrected material weaknesses for FY 00, and four directly related to the accuracy and reliability of the Army's financial statements. Here is a summary of these four weaknesses as reported in the assurance statement.

- 1) **Financial Reporting of Real Property and General Equipment.** The Army does not currently meet Federal accounting standards for the financial reporting of real property and general equipment. These standards require Federal agencies to present fairly the cost and depreciation of these assets in their financial statements. To meet this requirement, Army records must capture the correct acquisition date and cost. In most cases, current Army systems weren't designed to produce such information. As a result, information on acquisition date and cost is not always available or accurate. The Army's inability to identify an item's acquisition date and cost prevents the computation of depreciation and the determination of value for financial reporting. (Identified: FY 99. Resolution Target: FY 02.)
- 2) **Information Systems Security.** Unauthorized personnel have successfully attacked and penetrated the Army's unclassified automated information systems and telecommunications networks. These intrusions have led to the identification of systemic deficiencies in systems and network security design and implementation; incident response, containment, and implementation of countermeasures; and information systems security education, training, awareness; and professional development. To correct these weaknesses, Army leadership has, in the Command and Control Protect Program Management Plan, outlined the measures it will take to ensure the Army's portion of the Defense information infrastructure is adequately protected. (Identified: FY 96. Resolution Target: FY 03.)
- 3) **Equipment In-Transit Visibility.** Systems interface and logistics process problems cause a significant portion of the in-transit records displayed by the Continuing Balance System-Expanded to be invalid. Equipment

involved had been received and reported as on hand by the receiving units, but the receipt transactions didn't close out the shipment (in-transit) records. As a result, the Army didn't have reliable data about the value of equipment in-transit, and the value of in-transit equipment reported in the Army's financial statements was misstated by a significant but unknown amount. (Identified: FY 96. Resolution Target: FY 01.)

- 4) Management of Unexploded Ordnance and Other Constituents. Neither the Army nor DoD has an effective, integrated and proactive unexploded ordnance management program that addresses the full life-cycle perspective of ranges, land withdrawal, munitions, and unexploded ordnance. Also, neither the Army nor DoD has ready access to necessary science and technology information to accurately assess and predict the operational, safety, health, and environmental or fiscal impacts to ensure the unexploded ordnance on ranges is being proactively managed. (Identified: FY 98. Resolution Target for Phase One: FY 02.)

Defense Finance and Accounting Service Assurance Statement

The Accounting Service reported 38 uncorrected material internal control weaknesses for FY 00. Here are summaries of some of the reported weaknesses that most directly affect the Army's financial statements as reported in the assurance statement.

- 1) Inadequate General Ledger Control and Unreliable Financial Reporting. The Accounting Service has a material internal control weakness in general ledger and financial reporting that is attributable to many factors in the control environment, accounting and related systems, and control procedures. Overall, the accounting systems don't have general ledgers that permit adequate recording and reporting of financial transactions. Each DoD accounting system has its own general ledger, and efforts to implement the U.S. Government Standard General Ledger are continuing. Effective control procedures over accounting and reporting will be impossible until a single, standard general ledger is developed and implemented in the DoD systems. (Identified: FY 91. Resolution Target: FY 03.)
- 2) Reconciliation of Suspense Account Balances. Suspense account balances require extensive reconciliations to ensure that the accounts are used properly, supported by adequate documentation, cleared in a timely manner, and are in agreement with Treasury balances. Transactions residing in suspense accounts can conceal problem disbursements and fraud. (Identified: FY 97. Resolution Target: FY 02.)
- 3) Interface Between Contract Payment and Accounting Systems (Negative Unliquidated Obligations (NULO) and Unmatched Disbursements). Both negative unliquidated obligations and unmatched disbursements are evidence of the same type of weakness: the presence of error conditions in the interface between systems and accounting systems. In DoD, payment operations for the most part are distinct from accounting, even when the

payment operations are a component of the same accounting and finance office. Differences between payment systems and accounting systems are not revealed until payments are improperly recorded in the accounting systems. Large out-of-balances exist in undistributed disbursement and collection accounts and in unliquidated obligation accounts. The capabilities of the accounting systems don't permit the research of unmatched document numbers. Personnel performing reviews aren't adequately trained, and review-sampling methods are inadequate. (Identified: FY 90. Resolution Target: FY 02.)

- 4) Inadequate Systems Interface Between Computerized Accounts Payable System (CAPS) and Standard Army Finance System Redesign (SRD-1). The ASCII file used to update SRD-1 with accounts payable payment information can be changed. The file is unprotected and can be accessed by anyone who can read and/or change an ASCII file. As a result, any individual with access to the file can alter the information. Also, the Computerized Accounts Payable System does not have the capability to restrict access to the "remit to" address file for associates computing vendor payments. The lack of internal controls, edit checks, and audit trail in the Accounts Payable System has the potential for fraud and the misuse of government funds. (Identified: FY 98. Resolution Target: FY 01.)
- 5) Problem Disbursements. The Defense Finance and Accounting Service-Indianapolis is working with DoD agencies to fully identify and resolve problem disbursements. There are three categories of problem disbursements: in-transits (paid by a disbursing office but not yet received by the funded station); unmatched disbursements (disbursements that accounting stations have not matched to obligations in the accounting records); and negative unliquidated obligations (disbursements that exceed the value of the matching detail obligations). Primary causes of problem disbursements relate to the lack of integration between the entitlement systems and the accounting systems, and errors/delays in posting disbursements to accounting records. The occurrence of problem disbursements distorts fund availability. (Identified: FY 96. Resolution Target: FY 03.)
- 6) Fragmented and Incomplete Defense Joint Military Pay System (DJMS) Requirements and Systems Specifications Documentation. Comprehensive sets of requirements, business rules, and systems documentation doesn't exist for either the Active or Reserve Components of the system. Some documentation is maintained only in functional work areas and some is maintained in the programmer/analyst work areas. Not all existing information is current. Failure to have documented systems severely impairs and adversely impacts the primary mission of hosting and modifying military pay software with acceptable degrees of confidence and reliability. (Identified: FY 99. Resolution Target: FY 02.)
- 7) Fund Balances with Treasury. Appropriation balances recorded in the accounting records do not balance to the fund balances with the Treasury. (Identified: FY 99. Resolution Target: FY 01.)



AAA Audit of FY 2000 Annual Financial Report (Working Capital Fund)

DEPARTMENT OF THE ARMY
U.S. ARMY AUDIT AGENCY
Office of the Auditor General
3101 Park Center Drive
Alexandria, VA 22302-1596

9 February 2001

Acting Secretary of the Army

The Chief Financial Officers Act of 1990, as expanded by the Government Management Reform Act of 1994, requires the Army to prepare annual financial statements for the Army Working Capital Fund. As delegated by, and in coordination with the Inspector General, DoD, we were engaged to audit the Principal Financial Statements as of and for the year ended 30 September 2000.

We weren't able to determine whether the accompanying Balance Sheet of the Army Working Capital Fund as of 30 September 2000 and the related Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing for the end of the year were fairly presented and reliable. The Army Working Capital Fund is unable to fully implement all elements of generally accepted accounting principles and the Office of Management and Budget Bulletin 97-01 (Form and Content of Agency Financial Statements) due to limitations of its financial management processes and systems. Therefore, the scope of our work wasn't sufficient to enable us to express, and we do not express, an opinion on these financial statements. We discuss some of the accounting system and scope limitations in the following paragraphs.

The accounting systems lack sufficient audit trails for us to be able to satisfy ourselves that the information included in the Principal Financial Statements (Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Financing) were reliable. The reported values in the financial statements are derived from nonfinancial feeder systems or by budgetary systems. These systems were designed to support reporting requirements focusing on maintaining accountability for assets and reporting on the status of Federal appropriations rather than reporting the information in business-like financial statements.

We weren't able to attest to the reasonableness of the amount reported for inventory and related property, which represented about 79 percent of total assets. There were four main issues that limited the scope of our review of inventory and prevented us from satisfying ourselves that the amount reported for Inventory, Net was reliable. These issues were accounting system deficiencies, incomplete physical inventories, and internal control weaknesses in accounting for inventory held for repair and inventory in-transit.

We weren't able to determine if the Property, Plant and Equipment, Net account was fairly presented. During FY 00, the Army Working Capital Fund activities implemented the Defense Property Accounting System for all of its property, plant and equipment. The Army believed that the new system provided more reliable values for the Balance Sheet and depreciation expense for the Statement of Net Cost. As a result of the implementation, the net book value of property, plant and equipment was reduced by about \$606 million from FY 99 to FY 00. We weren't able to satisfy ourselves as to the reported value (about \$1.2 billion or about 9 percent of total assets) for property, plant and equipment.

We believe the accounting weaknesses may also affect the usefulness of information contained in the accompanying overview and any other financial management information taken from the same data sources used to prepare the financial statements.

The consolidating financial information and the information regarding transactions with other Federal agencies isn't a required part of the Principal Financial Statements, and we didn't audit and do not express an opinion on the information. The consolidating information is presented for additional analysis of the Principal Financial Statements rather than to present the financial position, net cost of operations, changes in net position, use of budgetary resources, and sources and uses of financing resources. The information regarding transactions with other Federal agencies is required supplemental information.

FRANCIS E. REARDON, CPA
The Auditor General

REPORT ON INTERNAL CONTROLS

In planning and performing our review of the Army Working Capital Fund FY 00 Financial Statements, we considered the Army's and the Defense Finance and Accounting Service's (Defense Accounting Service's) internal controls over financial reporting by:

- Obtaining an understanding of the Army's and the Defense Accounting Office's internal controls.
- Determining whether internal controls had been placed in operation.
- Assessing control risk.
- Performing tests of the selected internal controls to help us determine our auditing procedures for the purpose of reviewing the financial statements.

We limited our internal control testing to those internal controls necessary to achieve the objectives described in Office of Management and Budget Bulletin 01-02 (Audit Requirements for Federal Financial Statements). We didn't test all internal controls relevant to operating objectives as broadly defined by the Federal Managers' Financial Integrity Act of 1982, such as those controls relevant to ensuring efficient operations. The objective of our review was not to provide an opinion on internal controls. Consequently, we do not express an opinion on internal controls.

Our consideration of internal controls wouldn't necessarily disclose all matters that might be reportable conditions under standards established by the American Institute of Certified Public Accountants and Office of Management and Budget Bulletin 01-02. Reportable conditions represent significant deficiencies in the design or operation of the internal controls that, in our judgment, could adversely affect the ability to record, process, summarize, and report financial data consistent with assertions by management in the financial statements. Some reportable conditions are considered material weaknesses. Material weaknesses are reportable conditions involving deficiencies in the design or operation of internal controls leading to an unacceptable high risk that losses, noncompliance, or material misstatements in the financial statements may occur and not be promptly detected.

We noted certain matters involving internal controls and their operation that we considered material weaknesses. We discuss those matters in the following paragraphs.

FY 00 AUDIT RESULTS

During FY 00, we focused on controls related to compiling the financial statements and to transactions affecting balance sheet accounts—accounts receivable, other assets, inventory, accounts payable, and fund equity. Both the

Army and the Defense Accounting Service continued their efforts to correct problems that affected the ability to prepare reliable and useful financial statements. However, in some instances, the corrective actions may take years to complete. Until the Army and the Defense Accounting Service complete the corrective actions and minimize the impact of the poor internal controls, they will continue to have problems preparing useful financial statements. We summarize the weaknesses in the following paragraphs.

Compilation of the Financial Statements

The Defense Finance and Accounting Service-Indianapolis Center for Sustaining Forces (Indianapolis Center) didn't follow its established procedures for compiling the financial statements. Higher levels of management reviewed the adjustment vouchers as required by Defense Accounting Service procedures. But, in some instances, the reviews seemed cursory because the senior managers appeared to approve adjustment vouchers without adequately reviewing the vouchers and supporting documentation. About \$44 billion of the \$212.2 billion adjustments weren't supported based on our initial review. However, we were able to reconstruct the audit trail and find support for all but about \$19.1 billion.

Accounts Receivable

We found that inventory management personnel could access and change—without the knowledge or approval of the Defense Accounting Service—the accounts receivable data in the Commodity Command Standard System. The Commodity Command Standard System is the automated system used to account for accounts receivable transactions for the wholesale segment of the Supply Management, Army activity group. Inventory management personnel need to have access and the ability to change logistical data. However, the ability to directly change accounting information opens the door to data manipulation and unreliable accounting information.

Inventory and Related Property, Net

Inadequate internal controls continue to affect the reliability of amounts reported for the Inventory and Related Property, Net account.

Reconciliations. The Defense Accounting Service didn't reconcile the accounting records with the logistical records to make sure they agreed. Instead it accepted the logistical records as accurate and adjusted the 30 September 2000 accounting records by about \$3.9 billion to make the accounting records agree with the logistical records. Reconciliation is a key internal control to make sure transactions process to both the accounting and the logistical records.

Physical Inventories. Complete physical inventories weren't conducted during FY 00. Inventory values are used in computing the cost of goods sold for the Statement of Net Cost and are also reported on the Balance Sheet. Complete

physical inventories are a key internal control to make sure that inventory quantities and values are reliable.

Inventory In-transit

The Army didn't have adequate controls over items in transit. This has been a problem for years. As we reported in prior years, inventory in transit couldn't be verified in previous years due to no audit trail and computed balance issues. Due-in records for shipments from contractors sometimes weren't properly closed out in the Commodity Command Standard System. The primary problem affecting the accuracy of in-transits is that Commodity Command personnel don't research and correct contractor shipment notices when they're rejected by the Commodity Command Standard System. Commodity Command personnel are ultimately forced to resolve uncleared due-in records during the contract closeout process. In some instances, they manually process dummy receipt transactions to correct rejected contractor shipment notices.

Accounts Payable

The Army and the Defense Accounting Service didn't have adequate control over accounts payable. We found that accounts payable transactions that rejected in the Commodity Command Standard System weren't properly researched and corrected. The Army and the Defense Accounting Service didn't reconcile accounts payable balances and they didn't follow procedures to make sure aged accounts payable-public balances were accurate. We also noted that they didn't review and correct invalid materiel receipts that affected the accounts payable amounts reported in the financial statements.

Equity Transactions

There were inadequate controls to make sure equity transactions affecting the Statement of Changes in Net Position were proper. For example, we couldn't find supporting documentation for some transactions that were automatically generated by the Commodity Command Standard System. Also, Army personnel couldn't tell us why the transactions occurred or if they should have occurred. In addition, controls weren't in place to make sure some charges to the fund equity account were proper because we found instances when activities charged depreciation directly against equity, bypassing the cost of operations for the period.

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS

The Army and the Defense Finance and Accounting Service (Defense Accounting Service) are responsible for complying with applicable laws and regulations. As part of our efforts to obtain reasonable assurance about whether the Army Working Capital Fund financial statements were free of material misstatement, we performed tests of the Army's and the Defense Accounting Service's compliance with certain provisions of laws and regulations. Noncompliance with these laws and regulations could have a direct and material effect on the determination of financial statement amounts and certain other laws and regulations specified in the Office of Management and Budget Bulletin 01-02 (Audit Requirements for Federal Financial Statements), including the requirements referred to in the Federal Financial Management Improvement Act of 1996.

Our objective wasn't to, and we do not, express an opinion on overall compliance with laws and regulations. The results of our tests of compliance with the laws and regulations, exclusive of the Federal Financial Management Improvement Act, disclosed instances of noncompliance that are required to be reported under Government Auditing Standards. However, in our review of compliance with laws and regulations, we found no material instances of unreported legal or regulatory infractions. For those laws and regulations that we didn't test for compliance, nothing came to our attention to indicate any material problems or noncompliance.

We discuss three pertinent laws, the Office of Management and Budget Bulletin 97-01 (Form and Content of Agency Financial Statements), and DoD Financial Management Regulation 7000.14-R in the following paragraphs.

Chief Financial Officers Act

We evaluated the Army's compliance with the Chief Financial Officers Act of 1990, as expanded by the Government Management Reform Act of 1994, and various implementing regulations issued by the Office of Management and Budget and DoD, as they relate to financial statement presentation. The Army and the Defense Accounting Service continued efforts to comply with the act's requirements. However, the Army and the Defense Accounting Service didn't fully comply with the Chief Financial Officers Act. The primary cause is that the management and accounting systems were designed to support reporting requirements focusing on maintaining accountability for assets and reporting the status of Federal appropriations rather than applying the current emphasis of business-like financial statements.

The Army Working Capital Fund continues to implement process improvements to help it achieve compliance with the Chief Financial Officers Act. The Army and the Defense Accounting Service developed a Chief Financial Officers Act Strategic Plan that outlines actions they must take over the next several years.

These actions are to improve and integrate all functional and financial processes and systems that contribute to resolving its management control weaknesses related to complying with the Chief Financial Officers Act.

Until the deficiencies are resolved, the Army and the Defense Accounting Service will be unable to produce statements that conform to prescribed accounting guidance. Nonetheless, we have identified some areas in which the Army and the Defense Accounting Service can achieve financial reporting improvements over the short term. We discuss these areas and the necessary corrective actions in the Report on Internal Controls section in this report. We will also discuss this in separate audit reports that will be issued at a later date.

Federal Managers' Financial Integrity Act

The Federal Managers' Financial Integrity Act of 1982 requires the Army and the Defense Accounting Service to report annually to the Secretary of Defense on whether their management controls comply with the act's requirements. In their respective FY 00 annual assurance statements, the Army and the Defense Finance and Accounting Service-Indianapolis Center for Sustaining Forces (Indianapolis Center) included several weaknesses that affect Army Working Capital Fund operations. We summarize the specific weaknesses most directly related to the fund's financial statements in the following sections.

Army's Annual Assurance Statement

The Army's annual assurance statement for FY 00 included two uncorrected material weaknesses that affect operations. Here's a summary of the weaknesses:

- **Unreliable Financial Reporting of Personal and Real Property.** The Army doesn't currently meet Federal Accounting Standards for the financial reporting of Real Property and General Equipment. The Statement of Federal Financial Accounting Standard Number 6 (Accounting for Property, Plant and Equipment) identifies four categories of personal and real property and requires that the Army present fairly the cost and related depreciation of these assets in the financial statements. This weakness is scheduled for correction in FY 02.
- **Equipment In-transit Visibility.** Because of automated system problems, the Army doesn't have reliable data on the value of equipment in transit. Therefore, the value of equipment in transit reported in the financial statements may be misstated by a significant but unknown amount. This weakness is scheduled for correction in FY 01.

The second weakness (Equipment In-transit Visibility) was also included as a subset of DoD systemic material weaknesses.

Indianapolis Center's Annual Assurance Statement

In its FY 00 annual assurance statement, the Indianapolis Center reported three internal control weaknesses that affect Army Working Capital Fund operations. Here's a summary of the weaknesses:

- Disbursements that were in transit, unmatched, or applied against specific obligations in excess of the recorded obligation amounts were problems. (Identified during FY 96, target date for completion is FY 03.)
- Suspense account balances require extensive reconciliation to ensure the accounts are properly used, supported by adequate documentation, cleared timely, and in agreement with U.S. Treasury balances. (Identified during FY 97, target date for completion is FY 02.)
- Four weaknesses identified in FY 98 relating to transportation bills and payments, and government bills of lading were consolidated in FY 99 to one weakness. Three weaknesses related to system deficiencies in the Defense Transportation Payment System and the Defense Transportation Payment System-Accounting Module. One weakness identified incomplete preaudits of transportation bills. (Identified in FY 99, target date for completion is FY 02.)

Federal Financial Management Improvement Act

The Federal Financial Management Improvement Act of 1996 requires each Federal agency to implement and maintain financial management systems that comply substantially with:

- Federal financial management systems requirements.
- Statements of Federal Financial Accounting Standards.
- U.S. Standard General Ledger at the transaction level.

We are required to report on whether the agency's financial management systems substantially comply with these requirements. We found that the financial management systems that supported the Army Working Capital Fund weren't in substantial compliance with the requirements of the act. The Defense Accounting Service and the Army are working together to develop and implement a remediation plan to correct system deficiencies. We discuss compliance with the three financial management requirements in the following paragraphs.

Federal Financial Management Systems Requirements

Office of Management and Budget Circular A-127 (Financial Management Systems), 23 July 1993, revised 10 June 1999, requires financial management systems to provide complete, reliable, consistent, timely, and useful information. Agencies are required to:

- Develop and maintain an agency-wide inventory of financial management systems.
- Develop agency-wide systems plans.
- Review financial management systems.
- Develop and maintain agency financial management systems directives.

We found that the financial management systems that supported the Army Working Capital Fund weren't in substantial compliance with the requirements of the act. As discussed in the notes to the financial statements, some systems don't collect and record financial data on the full accrual accounting basis. Reported values and information for major asset and liability categories are derived largely from non-financial feeder systems, such as inventory and logistics systems. These systems were designed to support reporting requirements focusing on accountability rather than accrual based accounting. The Defense Accounting Service is primarily responsible for correcting deficiencies in the accounting systems. The Defense Accounting Service with the help of the Army took steps to comply with the four requirements we discussed previously. However, as discussed in other sections of this report, there were several areas where they didn't fully comply.

Statements of Federal Financial Accounting Standards

Federal agencies reporting under the Government Management Reform Act of 1994 are to follow 18 Statements of Federal Financial Accounting Standards agreed to by the Director of the Office of Management and Budget, the Comptroller General, and the Secretary of the U.S. Treasury. The Army and the Defense Accounting Service recognized that, for FY 00, the financial management systems that support the Army Working Capital Fund didn't substantially comply with Federal Accounting Standards. For example, the systems didn't:

- Have documentation supporting the historical cost of Property, Plant and Equipment as required by Statement of Federal Financial Accounting Standard Number 6 (Accounting for Property, Plant and Equipment).
- Recognize accounts payable based on acceptance as required by the Statement of Federal Financial Accounting Standard Number 1 (Accounting for Selected Assets and Liabilities). Instead, the systems recognized payables based on the storage depot reporting the receipts.
- Recognize accounts receivable as required by the Statement of Federal Financial Accounting Standard Number 1. The standard required that a receivable be recognized when the goods or services were provided to the customer. The Army Working Capital Fund recognized the receivable when the message was forwarded to ship the item. The customer didn't receive the item until sometime later.

U.S. Standard General Ledger at the Transaction Level

The Office of Management and Budget requires Federal agencies to implement the U.S. Standard General Ledger in their financial systems. The general ledger must be implemented at the transaction level. Federal agencies are permitted to supplement their application of the general ledger to meet agency-specific information requirements; however, the supplement must maintain consistency.

The Army, the Defense Accounting Service, and, in some cases, other DoD activities are collectively responsible for the financial management systems that support the Army Working Capital Fund. The Army is responsible for the non-financial data systems that supply most of the data reported in the financial statements. This data is then fed into the accounting and finance systems that are the responsibility of the Defense Accounting Service. Therefore, the Indianapolis Center used data from the accounting systems and other sources to compile the FY 00 Army Working Capital Fund Financial Statements.

DoD, the Army, and the Defense Accounting Service have acknowledged that their financial management systems have significant procedural and systemic deficiencies. They have included discussions of those deficiencies in previous annual assurance statements and the management representation letter for the FY 00 DoD agency-wide financial statements.

Office of Management and Budget Bulletin 97-01

The Office of Management and Budget Bulletin 97-01 (Form and Content of Agency Financial Statements) provides implementing guidance for preparing the financial statements and incorporates the Statements of Federal Financial Accounting Standards. Our review of the financial statements showed that some lines in the Statement of Financing weren't prepared as required by Office of Management and Budget Bulletin 97-01. Specifically, the Statement of Financing reported a zero balance on line 1.E. Transfers-In (Out). However, line 1.E. should report \$6,725,514. This \$6,725,514 represents the net amount of transfers of assets without reimbursement to the Army Working Capital Fund as reported in the Statement of Changes in Net Position. The Indianapolis Center prepared this line item in accordance with the DoD Financial Management Regulation 7000.14-R, Volume 6B (Form and Content of the DoD Audited Financial Statements). However, the DoD form and content guidance isn't in agreement with:

- **Statement of Federal Financial Accounting Standard Number 7 (Accounting for Revenue and Other Financing Sources).** This statement states that an intragovernmental transfer of cash or another capitalized asset without reimbursement changes the resources available to both the receiving entity and the transferring entity. It states that the receiving entity should recognize a transfer-in as an additional financing source in its results of operations in the Statement of Changes in Net Position. It also discusses the use of information from the Statement of Changes in Net Position to prepare the Statement of Financing.

- **Office of Management and Budget Bulletin 97-01 (Form and Content of Agency Financial Statements).** Bulletin 97-01 provides implementing guidance for preparing the financial statements and incorporates the Statements of Federal Financial Accounting Standards, including the Statement of Federal Financial Accounting Standard Number 7 and also the “Implementation Guide” issued in conjunction with Statement Number 7.

DoD Financial Management Regulation 7000.14-R

The Defense Accounting Service didn't comply with the section of DoD Financial Management Regulation 7000.14-R, Volume 1 (General Financial Management Information Systems and Requirements) concerning adequate documentation to support some adjustments processed by the Indianapolis Center.

Glossary

Accounts Payable: Amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other entities.

Advances: Cash outlays made by a federal entity to its employees, contractors, grantees, or others to cover a part or all of the recipients' anticipated expenses or as advance payments for the cost of goods and services the entity acquires.

Capital Lease: Lease that transfers substantially all the benefits and risks of ownership to the lessee. If, at its inception, a lease meets one or more of the following four criteria, the lease should be classified as a capital lease by the lessee: (1) the lease transfers ownership of the property to the lessee by the end of the lease term; (2) the lease contains an option to purchase the leased property at a bargain price; (3) the lease term is equal to or greater than 75 percent of the estimated economic life of the leased property; (4) the present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

Cleanup Costs: Costs of removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E.

Contingency: An existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to an entity. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur.

Deferred Maintenance: Maintenance that was not performed when it should have been or was scheduled to be and which, therefore, is put off or delayed for a future period.

Employee Benefits: Pensions and post-employment and retirement benefits other than pensions.

Entity Assets: Assets that the reporting entity has authority to use in its operations.

National Defense Property, Plant and Equipment (PP&E): Integral to certain unique national defenses specifically including weapons systems (i.e., tanks, combat aircraft, missile systems) and space exploration equipment; should be valued and reported using either the historical cost or the latest acquisition cost valuation method. Generally it has no expected non-governmental alternative uses; or is held for use in the event of emergency, war or natural disaster; or is specifically designed for use in a program for which there is no other program or entity (federal or non-federal) using similar PP&E with which to compare costs.

Forfeited Property: Consists of (1) monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; (2) property acquired by the government to satisfy a tax liability; and (3) unclaimed and abandoned merchandise.

Full Costs of Outputs: The sum of (1) the costs of resources consumed by the segment that directly or indirectly contribute to the output, and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity, and by other reporting entities.

Fund Balance with the Treasury: The aggregate amount of funds in the entity's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities. Fund balance with Treasury is an intra-governmental item. From the reporting entity's perspective, a fund balance with Treasury is an asset

Heritage Assets: Property, plant and equipment of historical, natural, cultural, educational, or artistic significance that should be reported in terms of physical units rather than monetary values (i.e., buildings on the National Registry of Historic Places, museum artifacts).

Historical Costs: All appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location.

Human Capital: Costs incurred for education and training programs financed by the federal government that are designed to increase or maintain national economic productive capacity.

Intra-governmental Assets: Claims of a federal entity against other federal entities.

Intra-governmental Liabilities: Claims against the entity by other federal entities.

Inventory: Tangible personal property that is (1) held for sale, (2) in the process of production for sale, or (3) to be consumed in the production of goods for sale or in the provision of services for a fee. Inventory excludes some other assets held for sale, such as (1) stockpile materials, (2) seized and forfeited property, (3) foreclosed property, and (4) goods held under price support and stabilization programs. These items may be sold; however, the purpose of acquiring them is not to provide a product or a service for a fee.

Latest Acquisition Cost: Provides that the last invoice price, (i.e., the specific item's actual cost used in setting the current year stabilized standard [sales] price) be applied to all like units held including those units acquired through donation or non-monetary exchange.

Liability: A probable future outflow or other sacrifice of resources as a result of past transactions or events arising from (1) past exchange transactions, (2) government-related events, (3) government-acknowledged events, or (4) non-exchange transactions that, according to current law and applicable policy, are unpaid amounts due as of the reporting date, implying a one-way flow of resources, services, or promises between two parties.

Net Position: The residual value of the entity assets after liabilities have been settled with creditors.

Non-entity Assets: Assets that are held by an entity but are not available to the entity.

Non-Federal Physical Property: Grants provided for properties financed by the federal government but owned by the state and local governments.

Operating Materials and Supplies: Tangible personal property to be consumed in normal operations. Excluded are (1) goods that have been acquired for use in constructing real property or in assembling equipment to be used by the entity, (2) stockpile materials, (3) goods held under price stabilization programs, (4) foreclosed property, (5) seized and forfeited property, and (6) inventory.

Outcome: An assessment of the results of a program compared to its intended purpose that shall: (1) be capable of being described in financial, economic, or quantitative terms and (2) provide a plausible basis for concluding that the program has had or will have its intended effect.

Output: A tabulation, calculation, or recording of activity or effort that can be expressed in a quantitative or qualitative manner that shall have two key characteristics: (1) be systematically or periodically captured through an accounting or management information system, and (2) have a logical connection between the reported measures and the program's purpose.

Prepayments: Payments made by a federal entity to cover certain periodic expenses before those expenses are incurred.

Property, Plant and Equipment (PP&E): Tangible assets that (1) have an estimated useful life of 2 or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity. There are four categories: general PP&E used to provide general government services or goods; National Defense PP&E which exhibit specific characteristics set by the Board; heritage assets which possess significant educational, cultural, or natural characteristics; and stewardship land which is not associated with general PP&E and would be subject to supplementary stewardship reporting (i.e., land other than that included in general P&E).

Research and Development: Costs incurred for basic and applied research and development efforts to provide future benefits or returns.

Responsibility Segment: A component of a reporting entity that is responsible for carrying out a mission, conducting a major line of activity, or producing one or a group of related products or services. In addition, responsibility segments usually possess the following characteristics: (1) their managers report to the entity's top management directly; (2) their resources and results of operations can be clearly distinguished from those of other segments of the entity.

Seized Property: Includes monetary instruments, real property and tangible personal property of others in the actual or constructive possession of the custodial agency.

Stockpile Materials: Strategic and critical materials held due to statutory requirements for use in national defense, conservation or national emergencies. They are not held with the intent of selling in the ordinary course of business.

Stewardship: Broadly refers to the federal government's responsibility to be accountable for all of its operations and assessing the results based on an array of information to be presented in the financial statements

Stewardship Land: Land other than that acquired for or in connection with general property, plant and equipment (i.e., land that is not held for a commercial purpose, such as an installation); should be reported in terms of physical units rather than monetary values.