

The Army CFO Strategic Plan
Edition 7
August 2004

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
13	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		10/1/98	4/19/02	100%		SFFAS #1
371	WCF	1.2.6.3	Identify all "Other Liabilities" that need to be addressed	AAA		5/2/01	12/28/01	100%	N/A	N/A
477	WCF	3.4	Identify specific issues or problems with the Statement of Net Position	AAA		7/27/00	6/29/01	100%	Vol 4, Chpt 18 - 180201.C.3	N/A
511	GF	5.3	Review the Statement of Financing to assess whether or not DFAS compiled the statement in accordance with Form and Content	AAA	DFAS	12/3/03	6/30/05	50%	N/A	SFFAS #7
512	WCF	5.3.a	Review the Statement of Financing to assess whether or not DFAS compiled the statement in accordance with Form and Content	AAA	DFAS	12/3/03	6/30/05	50%	N/A	SFFAS #7
567	GF	7.4.16	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
577	GF	7.5.7	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		10/3/05	11/30/05	0%		
582	GF	7.5.12	Conduct follow-up audit of implemented corrective actions	AAA		7/3/06	8/31/06	0%		
587	GF	7.5.17	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		

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597	GF	7.6.7	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		10/1/04	3/31/05	0%		
602	GF	7.6.12	Conduct follow-up audit of implemented corrective actions	AAA		8/1/05	8/31/05	0%		
608	GF	7.6.18	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
619	GF	7.7.7	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		11/3/03	12/5/03	100%		
624	GF	7.7.12	Conduct follow-up audit of implemented corrective actions	AAA		8/2/04	8/25/04	100%		
629	GF	7.7.17	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
639	GF	7.8.7	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		3/31/04	3/31/04	100%		
649	GF	7.8.17	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
658	Both	7.9.6	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		11/1/00	6/28/01	100%		

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668	Both	7.9.16	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
677	GF	7.10.6	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		9/1/04	4/29/05	0%		
687	GF	7.10.16	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
697	Both	7.11.7	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		3/3/03	7/15/03	100%		
706	Both	7.11.16	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
717	GF	7.15.6	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		10/2/00	3/1/01	100%		
722	GF	7.15.11	Conduct follow-up audit of implemented corrective actions	AAA		7/1/05	8/31/05	0%		
727	GF	7.15.16	Conduct FFMI compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
737	GF	7.16.7	Conduct FFMI compliance audit and provide report on the system compliance status	AAA		5/3/04	1/31/05	30%		

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742	GF	7.16.12	Conduct follow-up audit of implemented corrective actions	AAA		12/31/04	7/29/05	0%		
758	GF	7.18.7	Conduct FFMA compliance audit and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
763	GF	7.18.12	Conduct follow up audit of implemented corrective actions	AAA		9/30/07	9/30/07	0%		
768	GF	7.18.17	Conduct FFMA compliance audit on the system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
346	GF	1.2.5.4.3.5	Implement quality control program to ensure accurate site level environmental liability data	ACISM-ODEP	BRACD	3/17/03	9/30/05	0%		
195	Both	1.1.7	Improve Accountability and Valuation of all Army Real Property	ACSIM		10/1/98	9/30/05	56%	Vol 4, Chpt 6, 060203	
196	Both	1.1.7.1	Establish a baseline of all Army real property	ACSIM	USACE	10/1/98	9/30/05	56%		
197	Both	1.1.7.1.1	Compile all Army real property at the Installations	ACSIM	USACE	10/1/98	9/30/05	56%		
198	Both	1.1.7.1.1.1	Identify real property on Army installations that should be reported on balance sheet	ACSIM	USACE	10/1/98	9/30/05	56%		

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199	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		7/2/01	9/30/03	100%	Vol 4, Chpt 4 - 060203.A	SFFAS #6
200	GF	1.1.7.1.1.1.2	Ensure procedures & verify that all land and land rights owned by the Army & not acquired with other PP&E are removed from the balance sheet and reported as Stewardship Land (SFFAS # 6, par. 68 & SFFAS # 8, par. 74)^	ACSIM		1/1/02	9/30/03	100%	Vol 4, Chpt 4 - 060203.A	SFFAS #6
201	Both	1.1.7.1.1.1.3	Ensure accurate values are contained in real property automated records	ACSIM		10/1/98	9/30/05	33%		
202	Both	1.1.7.1.1.1.3.1	Update and distribute DA Pamphlet 420-6, DPW Resource Management System	ACSIM		3/25/02	9/30/05	0%	N/A	N/A
203	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		3/20/01	9/30/05	25%	Vol 4, Chpt 6 - 060203.A.1	SFFAS #6
204	Both	1.1.7.1.1.1.3.3	Ensure that the cost of Real Property transferred from other federal entities is recorded at its historical cost less any depreciation or amortization (SFFAS # 6, par. 31)^	ACSIM		1/1/04	9/30/05	0%	Vol 4, Chpt 6 - 060203.A.1 & 060202.C.4	SFFAS #6
205	Both	1.1.7.1.1.1.3.4	Ensure that Real Property acquired through exchange is recorded at fair value of the PP&E at the time of the exchange (SFFAS # 6, par. 32)^	ACSIM		1/1/04	9/30/05	0%	Vol 4, Chpt 6 - 060203.A.1 & 060202.C.7	SFFAS #6
206	WCF	1.1.7.1.1.1.3.5	Verify the accuracy of the real property data during the transfer to DPAS	ACSIM		10/18/01	10/18/01	100%	N/A	N/A
207	WCF	1.1.7.1.1.1.3.6	Calculate and Record depreciation (SFFAS # 6, par. 35-37)	ACSIM		9/30/03	9/30/04	100%	Vol 4, Chpt 6 - 060206	SFFAS #6

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208	Both	1.1.7.1.1.1.3.7	Record Real Property that is disposed, retired, or removed from service (SFFAS # 6, par. 38-39)^	ACSIM		10/18/01	10/18/01	100%	Vol 4, Chpt 6 - 060206.L	SFFAS #6
209	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 and are capitalized and depreciated (SFFAS # 6, par. 59)^	ACSIM	ARNG	9/30/03	9/30/05	0%	Vol 4, Chpt 6 - 060205.A.1	SFFAS #6, SFFAS #16
210	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		10/1/98	2/28/05	75%	Vol 4, Chpt 6 - 060305.B.2	SFFAS #6
211	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	DFAS	9/30/03	9/30/05	0%	No Reference	SFFAS #2
218	Both	1.1.7.1.1.1.3.12.3b	Accept PRIDE Real Property Information into HQEIS	ACSIM		3/29/02	3/29/02	100%	N/A	N/A
224	Both	1.1.7.1.1.1.3.12.7	Accurately record and depreciate capital improvements to real property separately from the asset being improved. (DoD FMR Vol 4, Chpt 6, Par. 060205)	ACSIM	ARNG	10/1/01	2/28/05	50%		
225	Both	1.1.7.1.1.1.3.13	Improve the accountability of Construction in Process (CIP)	ACSIM	ARNG	2/3/00	9/30/05	54%		
226	Both	1.1.7.1.1.1.3.13.2	Develop and enforce procedures to accurately capture and report the cost of Construction in Progress on a quarterly and annual basis	ACSIM	ARNG	1/13/03	2/28/05	50%	Vol 4, Chpt 6 - 060203.B	
227	Both	1.1.7.1.1.1.3.13.3	Capture and report the value of Construction in Process	ACSIM	ARNG	9/30/03	9/30/05	25%	Vol 4, Chpt 6 - 060203.B.5	N/A

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228	Both	1.1.7.1.1.3.13.3.1	Accurately report CIP on a quarterly and annual basis using IFS^	ACSIM		9/30/03	9/30/05	0%		
230	GF	1.1.7.1.1.3.13.5	Develop process for installations to capture costs of construction in process for in-house projects	ACSIM		2/3/00	8/28/00	100%	Vol 4, Chpt 6 - 060203.B	N/A
231	GF	1.1.7.1.1.3.13.6	Transfer completed construction in progress to General PP&E when placed in service (SFFAS # 6, par. 34) ^	ACSIM		8/28/00	8/29/00	100%	Vol 4, Chpt 6 - 060203.B.4	SFFAS #6
232	Both	1.1.7.1.1.3.13.7	Develop procedures for identifying and reporting prior period adjustments caused by real property inventory changes not recorded in the Army's financial statements by the fiscal year cutoff.	ACSIM	DFAS	10/1/03	2/28/05	50%		
233	Both	1.1.7.1.1.3.13.8	Develop guidance to correct the real property values and issue the guidance to all installations that have negative balances.	ACSIM		10/1/03	9/30/04	90%		
234	Both	1.1.7.1.1.3.13.9	Correct the IFS audit trail deficiency that occurred in conjunction with the interface by requiring a separate transaction to support any adjustment made to a record that was previously recorded.	ACSIM		10/1/02	9/30/04	90%		
235	Both	1.1.7.1.1.3.14	Prepare notes to the financial statements that explains adjustments made to real property by major class (SFFAS # 6, par. 44-45)	ACSIM	ARNG	3/22/01	11/16/01	100%	Vol 6B, Chpt 10 - 101202.F.3	SFFAS #6
236	GF	1.1.7.1.1.3.15	Improve Accountability Over Multi-use Heritage Assets	ACSIM	ARNG	8/28/02	2/28/05	50%	Vol 4, Chpt 6 - 060304	
237	GF	1.1.7.1.1.3.15.1	Capitalize multi-use heritage assets (SFFAS # 16, par. 15) ^	ACSIM	ARNG	8/28/02	2/28/05	50%	Vol 4, Chpt 6 - 060304.A.2	SFFAS #6, SFFAS #16

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238	GF	1.1.7.1.1.1.3.15.1.1	Capitalize & depreciate the costs of acquisition, betterment or reconstruction of multi-use heritage assets & provide a footnote to the financial statements	ACSIM	ARNG	8/28/02	2/28/05	50%	Vol 4, Chpt 6 - 060304.C.2	SFFAS #6, SFFAS #16
239	GF	1.1.7.1.1.1.3.15.1.2	Record in the property record the fair value of multi-use heritage assets acquired through donation (SFFAS # 16, par. 11)	ACSIM	ARNG	10/29/04	2/28/05	50%	Vol 4, Chpt 6 - 060304.A.2	SFFAS #6, SFFAS #16
279	Both	1.2.5	Improve Accountability over Environmental Liabilities and Disposal Liabilities	ACSIM	ACSIM-AEC, ACSIM-BRACO, USACE, ASA(ALT), ARNG	9/30/94	9/30/06	57%		
280	GF	1.2.5.1	Correctly identify and record "Environmental Liabilities" in the Army Financial Statements in accordance with OSD guidance	ACSIM		7/3/01	10/22/02	100%		
286	GF	1.2.5.2.1.4	Perform site level supervisory review on environmental liability data	ACSIM	ACSIM-AEC	10/1/03	9/30/05	20%		
287	GF	1.2.5.2.1.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	ACSIM-AEC	2/17/04	9/30/05	50%		
292	GF	1.2.5.2.2.4	Provide site level supervisory review on environmental liability data	ACSIM	ACSIM-AEC	2/17/04	9/30/04	80%		
293	GF	1.2.5.2.2.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	ACSIM-AEC	2/17/04	9/30/04	95%		
298	GF	1.2.5.2.3.4	Perform site level supervisory review on environmental liability data	ACSIM	USACE	2/9/04	9/30/05	0%		

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299	GF	1.2.5.2.3.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	USACE	2/9/04	9/30/05	62%		
304	GF	1.2.5.2.4.4	Perform site level supervisory review on environmental liability data	ACSIM	USACE	2/9/04	9/30/05	62%		
305	GF	1.2.5.2.4.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	USACE	2/9/04	9/30/05	0%		
306	GF	1.2.5.2.5	Improve Accountability for Accrued Environmental restoration for Potentially Responsible Party Sites (PRP)s	ACSIM		3/5/04	3/5/04	100%		
307	GF	1.2.5.2.5.1	Account for environmental restoration liabilities where the loss is reasonably estimatable and probable in the DERP Funded Environmental Liability	ACSIM		3/5/04	3/5/04	100%		
308	GF	1.2.5.2.5.2	Account for ER for potentially Responsible Party Sites that are not reasonably estimatable but are Reasonably Possible as a Contingency	ACSIM		3/5/04	3/5/04	100%		
309	GF	1.2.5.3	Improve Accountability over Other Accrued Environmental Costs (Non-DERP funds) (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM		9/30/94	9/30/06	68%		
310	GF	1.2.5.3.1	Active Installations - Environmental Corrective Action	ACSIM		9/30/94	9/30/06	49%		
311	GF	1.2.5.3.1.1	Account for corrective actions associated with the Resource Conservation and Recovery Act (RCRA)	ACSIM	ODEP	9/30/94	10/1/99	100%	Vol 4, Chpt 13 - 1302, 130201.A	

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312	GF	1.2.5.3.1.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM	DFAS	1/1/01	9/30/06	25%	Vol 4, Chpt 13 - 1302, 130201.A	
313	GF	1.2.5.3.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability^	ACSIM	ODEP	11/3/03	9/30/05	30%		
314	GF	1.2.5.3.1.4	Perform site level supervisory review on environmental liability data	ACSIM	ODEP	11/3/03	9/30/05	30%		
315	GF	1.2.5.3.1.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	ODEP	11/3/03	9/30/05	25%		
316	GF	1.2.5.3.2	Active Installations - Environmental Closure Requirements	ACSIM		9/30/94	9/29/06	67%		
317	GF	1.2.5.3.2.1	Accumulation of liability for environmental closure should commence when facility is placed into service	ACSIM	ODEP	9/30/94	9/29/96	100%		
318	GF	1.2.5.3.2.2	Estimated costs for decontamination and decommissioning are recognized systematically of over the period of the useful life of the facility^	ACSIM	DFAS	9/30/94	9/29/06	80%		
319	GF	1.2.5.3.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability^	ACSIM	ODEP	11/3/03	9/30/05	30%		
320	GF	1.2.5.3.2.4	Perform site level supervisory review on environmental liability data	ACSIM	ODEP	11/3/03	9/30/05	30%		

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321	GF	1.2.5.3.2.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	ODEP	11/3/03	9/30/05	25%		
322	GF	1.2.5.3.3	Active Installations-Environmental Response at Active Ranges	ACSIM		9/30/94	9/30/05	82%		
323	GF	1.2.5.3.3.1	Record an environmental liability if an environmental response is required based on site level investigation and characterization of environmental munitions	ACSIM		9/30/94	4/29/03	100%		
324	GF	1.2.5.3.3.2	Range sustainment and maintenance activities are expensed (i.e. expenses associated with operation, management or sustainment of ranges on active installations	ACSIM	DFAS	9/30/94	4/30/03	100%		
325	GF	1.2.5.3.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ODEP	11/1/03	9/30/05	30%		
326	GF	1.2.5.3.3.4	Perform site level supervisory review on environmental liability data	ACSIM	ODEP	11/3/03	9/30/05	30%		
327	GF	1.2.5.3.3.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM	ODEP	11/3/03	9/30/05	25%		
361	GF	1.2.6.1.2	Excess/Obsolte Structures	ACSIM		2/3/03	9/30/05	0%		
362	GF	1.2.6.1.2.1	Accumulation of the estimated non-environmental asset disposal liability (including hazardous waste removal) should be recognized when property is placed into service (SFFAS # 6, par. 104)^	ACSIM		2/3/03	9/30/05	0%	Vol 4, Chpt 13 - 130504, 130108.A.1	

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363	GF	1.2.6.1.2.2	Non-environmental disposal liabilities that are probable and reasonably estimatable are recognized as an expense at the time there is formal management decision that the items are to be disposed	ACSIM		2/3/03	9/30/05	0%		
401	GF	2.3.3	Determine Net Cost of Stewardship Assets (Stewardship Land and Heritage Assets Only)	ACSIM	ARNG	10/1/98	9/30/05	35%	Vol 4, Chpt 14 - 140203	
402	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	ARNG	1/1/04	9/30/05	0%	Vol 4, Chpt 6 - 060104.A; 060304.B.4	SFFAS #6, #8, #16
403	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 (SFFAS # 6, par. 61)^	ACSIM	ARNG	1/1/04	9/30/05	0%	Vol 4, Chpt 4 - 060202.C.7	SFFAS #6
404	GF	2.3.3.4	Record in property records and provide a note in the financial statements for the heritage assets acquired through donation (SFFAS # 6, par. 61)^	ACSIM	ARNG	1/1/04	9/30/05	0%	Vol 4, Chpt 4 - 060202.C.3	SFFAS #6
405	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 (SFFAS # 6, par. 72)^	ACSIM	ARNG	10/19/01	2/28/05	50%	Vol 4, Chpt 6 - 060206, 060301.A.3	SFFAS #6, #8
406	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	ARNG	10/1/98	10/1/01	100%		SFFAS #6, #8
476	GF	3.3	Ensure the proper recording and disclosure of stewardship land previously recognized as assets (SFFAS # 6, par 75)^	ACSIM		7/1/03	2/28/05	50%	N/A	
535	GF	6.3	Improve Accountability of all Army Stewardship Land	ACSIM	USACE	10/1/98	10/1/01	100%		

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536	GF	6.3.1	Compile Stewardship Land data from real property records	ACSIM	USACE, DFAS, AAA,ASA (FM&C)	10/1/98	10/1/01	100%	Vol 4, Chpt 6 - 060103.D, 060305	
537	GF	6.3.1.1	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	10/1/98	10/1/01	100%		SFFAS #6, #8, par. 74
538	GF	6.3.1.2	Record and report stewardship land using Headquarters Executive Information System (HQEIS) (SFFAS # 8, par. 81)^	ACSIM	AAA	10/1/98	10/1/01	100%		SFFAS #6, #8, par. 81
539	GF	6.3.1.3	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		10/1/98	10/1/01	100%	Vol 4, Chpt 6 - 060109	SFFAS #6, par. 73, #8
540	GF	6.3.2	Report deferred maintenance for stewardship land (SFFAS # 6, par. 80, 83-84; SFFAS # 14, pars. 8, 11)^	ACSIM	AAA	10/1/98	10/1/01	100%	Vol 4, Chpt 6 - 060304; Vol 6B, Chpt 11 - 1103	SFFAS #6, par. 80, 83-84; SFFAS #14, pars. 8, 11
541	GF	6.4	Correctly Report Heritage Assets	ACSIM		10/2/98	2/28/05	76%	Vol4, Chpt 6	SFFAS #8
542	GF	6.4.1	Establish a baseline for Heritage Assets	ACSIM		10/2/98	2/28/05	83%	N/A	
543	GF	6.4.1.2	Accurately report Army Heritage Assets within IFS	ACSIM		10/2/98	9/30/03	100%		
545	GF	6.4.1.6	Provide notes to the statement for heritage assets (SFFAS # 8, par. 50)	ACSIM	ARNG	10/19/01	2/28/05	50%	Vol 4, Chpt 6 - 060109.B	SFFAS #8

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546	GF	6.4.2	Report deferred maintenance for heritage assets (SFFAS # 6, par. 80, 83; SFFAS # 14, pars. 8, 11)^	ACSIM	ARNG	10/1/01	9/30/04	50%	Vol 6B, Chpt 13 - 120204.B	SFFAS #6, #14
570	GF	7.5	Army Environmental Restoration Database - Compliance Clean-up (AEDB-R-CC)	ACSIM	ASA(FM&C) AAA	1/3/05	9/30/07	0%		
571	GF	7.5.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	ACSIM	AAA	1/3/05	3/31/05	0%		
572	GF	7.5.2	Map DFAS Blue Book and JFMIP requirements to AEDB-CC business processes	ACSIM	AAA	1/3/05	3/31/05	0%		
573	GF	7.5.3	Document AEDB-CC compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	ACSIM	AAA	1/3/05	3/31/05	0%		
574	GF	7.5.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM		4/1/05	5/31/05	0%		
575	GF	7.5.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	6/1/05	6/30/05	0%		
576	GF	7.5.6	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		7/1/05	9/30/05	0%		
578	GF	7.5.8	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	ACSIM		12/1/05	1/31/06	0%		

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579	GF	7.5.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		2/1/06	2/28/06	0%		
580	GF	7.5.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	3/1/06	3/31/06	0%		
581	GF	7.5.11	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		4/3/06	6/30/06	0%		
583	GF	7.5.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	ASA(FM&C)	9/1/06	9/29/06	0%		
584	GF	7.5.14	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
585	GF	7.5.15	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
586	GF	7.5.16	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
588	GF	7.5.18	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
589	GF	7.5.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		N/A

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632	Both	7.8	Installation Status Report (ISR)*	ACSIM	ASA(FM&C) AAA	10/1/03	9/30/07	98%	N/A	
633	GF	7.8.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP*	ACSIM	AAA	10/1/03	12/31/03	100%		
634	GF	7.8.2	Map DFAS Blue Book and JFMIP requirements to ISR business processes*	ACSIM	AAA	10/1/03	12/31/03	100%		
635	GF	7.8.3	Document ISR compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements*	ACSIM	AAA	10/1/03	12/31/03	100%		
636	GF	7.8.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)*	ACSIM		1/1/04	3/31/04	100%		
637	GF	7.8.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	3/31/04	3/31/04	100%		
638	GF	7.8.6	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		3/31/04	3/31/04	100%		
640	GF	7.8.8	Develop a corrective action plan to correct any deficiencies identified during FFMA audit	ACSIM		3/31/04	3/31/04	100%		
641	GF	7.8.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		3/31/04	3/31/04	100%		

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642	GF	7.8.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	3/31/04	3/31/04	100%		
643	GF	7.8.11	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		3/31/04	3/31/04	100%		
644	GF	7.8.12	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	3/31/04	3/31/04	100%		
645	GF	7.8.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	ASA(FM&C)	3/31/04	3/31/04	100%		
646	GF	7.8.14	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
647	GF	7.8.15	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
648	GF	7.8.16	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
650	GF	7.8.18	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
651	GF	7.8.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		

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652	Both	7.9	Integrated Facilities System (IFS)	ACSIM	ASA(FM&C) AAA	11/1/00	9/30/07	63%		
653	Both	7.9.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	ACSIM	AAA	10/1/01	1/1/02	100%		
654	Both	7.9.2	Map DFAS Blue Book and JFMIP requirements to IFS business processes	ACSIM	AAA	10/1/01	1/1/02	100%		A-127
655	Both	7.9.3	Document IFS compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	ACSIM	AAA	10/1/01	1/1/02	100%		N/A
656	Both	7.9.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM		10/1/01	1/1/02	100%		N/A
657	Both	7.9.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	10/1/01	1/1/02	100%		
659	Both	7.9.7	Develop a corrective action plan to correct any deficiencies identified during FFMA audit	ACSIM		10/1/01	1/1/02	100%		
660	Both	7.9.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		10/1/01	1/1/02	100%		
661	Both	7.9.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	10/1/02	5/23/03	100%		

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662	Both	7.9.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		10/1/03	2/28/05	0%		
663	Both	7.9.11	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	3/1/05	6/29/05	0%		
664	Both	7.9.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	ASA(FM&C)	6/30/05	7/27/05	0%		
665	Both	7.9.13	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
666	Both	7.9.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
667	Both	7.9.15	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
669	Both	7.9.17	Correct FFIA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
670	Both	7.9.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
671	GF	7.10	Army Environmental Database - Restoration (AEDB-R)	ACSIM	ASA(FM&C) AAA	3/15/04	9/30/07	13%		

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672	GF	7.10.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	ACSIM	AAA	3/15/04	8/19/04	100%		
673	GF	7.10.2	Map DFAS Blue Book and JFMIP requirements to AEDB-R business processes	ACSIM	AAA	3/15/04	8/19/04	100%		
674	GF	7.10.3	Document AEDB-R compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	ACSIM	AAA	3/15/04	10/29/04	10%		
675	GF	7.10.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM		5/14/04	11/30/04	0%		
676	GF	7.10.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	8/2/04	1/31/05	0%		
678	GF	7.10.7	Develop a corrective action plan to correct any deficiencies identified during FFMA audit	ACSIM		11/1/04	6/30/05	0%		
679	GF	7.10.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		11/1/04	6/30/05	0%		
680	GF	7.10.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	12/1/04	7/29/05	0%		
681	GF	7.10.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM		1/17/05	8/30/05	0%		

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682	GF	7.10.11	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	1/3/05	9/30/05	0%		
683	GF	7.10.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	ASA(FM&C)	4/1/05	9/30/05	0%		
684	GF	7.10.13	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
685	GF	7.10.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
686	GF	7.10.15	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
688	GF	7.10.17	Correct FFMA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
689	GF	7.10.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
774	Both	8.1.2	Correct material weakness over the financial reporting of real property	ACSIM		10/1/02	2/28/05	0%		
778	Both	8.1.6	Correct material weakness over the management of unexploded ordnance (UXO) and munitions constituents (MC)	ACSIM		9/30/99	12/31/06	0%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
281	GF	1.2.5.2	Improve Accountability over Accrued Defense Environmental Restoration Program Liabilities (DERP) (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM	ACSIM-AEC, USACE	9/30/99	9/30/05	49%		Vol 4, Chpt 14; "Management Guidance for the Defense Environmental Restoration Program (DERP) 9/2001
282	GF	1.2.5.2.1	Active Installations-Environmental Restoration (ER)	ACSIM	ACSIM-AEC	7/3/01	9/30/05	66%		
283	GF	1.2.5.2.1.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%		
284	GF	1.2.5.2.1.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%	041401-041403	
285	GF	1.2.5.2.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	7/3/01	9/30/05	75%	7000.14-R	Vol 4, Chpt 14; "Management Guidance for the Defense Environmental Restoration Program (DERP) 9/2001
288	GF	1.2.5.2.2	Active Installations-ER for CLOSED Ranges	ACSIM	ACSIM-AEC	7/3/01	9/30/04	97%		
289	GF	1.2.5.2.2.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%		
290	GF	1.2.5.2.2.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%	041401-041403	
291	GF	1.2.5.2.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	7/3/01	9/30/04	98%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
294	GF	1.2.5.2.3	Formerly Used Defense Sites (FUDS) - ER	ACSIM	USACE	9/30/99	9/30/05	16%		
295	GF	1.2.5.2.3.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	USACE	9/30/99	9/30/99	100%		
296	GF	1.2.5.2.3.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM	USACE	9/30/99	11/30/99	100%	041401-041403	
297	GF	1.2.5.2.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	8/10/01	9/30/05	1%		
300	GF	1.2.5.2.4	Formerly Used Defense Sites (FUDS)-ER for Transferred Ranges	ACSIM	USACE	9/30/99	9/30/05	14%		
301	GF	1.2.5.2.4.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	USACE	9/30/99	9/30/99	100%		
302	GF	1.2.5.2.4.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM	USACE	9/30/99	9/30/99	100%	041401-041403	
303	GF	1.2.5.2.4.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	8/10/01	9/30/05	1%		
352	GF	1.2.5.6.4.1	Implement guidance to identify and report unexploded ordnance	ACSIM - AEC		8/2/02	8/2/02	100%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
347	GF	1.2.5.6	Military Munitions Response program (MMR)	ACSIM-AEC	USACE, ACSIM-BRACO	9/1/01	9/30/04	96%		
348	GF	1.2.5.6.1	Develop a list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODUSD(I&E)	ACSIM-AEC		9/1/01	10/15/01	100%		
349	GF	1.2.5.6.2	Update the list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to OUSD(I&E)	ACSIM-AEC		9/1/02	10/15/02	100%		
350	GF	1.2.5.6.3	Update the list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to OUSD(I&E)	ACSIM-AEC		10/10/03	9/30/04	95%		
328	GF	1.2.5.4	Improve Accountability over Base Realignment and Closure (BRAC) Environmental liabilities (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM-ODEP	BRACD	7/3/01	9/30/05	62%		
329	GF	1.2.5.4.1	BRAC Installations-Environmental Restoration (ER)	ACSIM-ODEP	BRACD	7/3/01	9/30/05	61%		
330	GF	1.2.5.4.1.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM-ODEP	BRACD	7/3/01	9/30/02	100%		
331	GF	1.2.5.4.1.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM-ODEP	BRACD	7/3/01	9/30/02	100%	041401-041403	
332	GF	1.2.5.4.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-ODEP	BRACD	7/3/01	9/30/05	90%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
333	GF	1.2.5.4.1.4	Perform site level supervisory review on environmental liability data	ACSIM-ODEP	BRACD	3/17/03	9/30/05	33%		
334	GF	1.2.5.4.1.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM-ODEP	BRACD	3/17/03	9/30/05	0%		
335	GF	1.2.5.4.2	BRAC Installations-ER for Transferring Ranges	ACSIM-ODEP	BRACD	7/3/01	9/30/05	61%		
336	GF	1.2.5.4.2.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM-ODEP	BRACD	7/3/01	9/30/02	100%		
337	GF	1.2.5.4.2.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM-ODEP	BRACD	7/3/01	9/30/02	100%		
338	GF	1.2.5.4.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-ODEP	BRACD	7/3/01	9/30/05	90%		
339	GF	1.2.5.4.2.4	Perform site level supervisory review on environmental liability data	ACSIM-ODEP	BRACD	3/17/03	9/30/05	33%		
340	GF	1.2.5.4.2.5	Implement quality control program to ensure accurate site level environmental liability data	ACSIM-ODEP	BRACD	3/17/03	9/30/05	0%		
341	GF	1.2.5.4.3	BRAC Installations - Environmental Corrective Action	ACSIM-ODEP	BRACD	7/3/01	9/30/05	65%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
342	GF	1.2.5.4.3.1	Account for corrective actions associated with the Resource Conservation and Recovery Act (RCRA)	ACSIM-ODEP	BRACD	7/3/01	9/30/04	95%		
343	GF	1.2.5.4.3.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFFAS # 6, par. 100)^	ACSIM-ODEP	BRACD	7/3/01	9/30/02	100%		
344	GF	1.2.5.4.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-ODEP	BRACD	7/3/01	9/30/05	90%		
345	GF	1.2.5.4.3.4	Perform site level supervisory review on the environmental liability data	ACSIM-ODEP	BRACD	3/17/03	9/30/05	33%		
364	GF	1.2.6.1.3	Conventional Munitions	AMC	JMC	2/3/03	9/30/05	0%		
365	GF	1.2.6.1.3.1	Cost estimates for non-environmental disposal should include all tasks associated with removal, transportation, demilitarization, final dismantlement and disposal	AMC	JMC	2/3/03	9/30/05	0%		
366	GF	1.2.6.1.3.2	Nonenvironmental disposal liabilities that are probable and reasonably estimable for munitions that have been declared excess or obsolete and scheduled for demil, demoliton or other disposition should be recorded	AMC	JMC	2/3/03	9/30/05	0%		
367	GF	1.2.6.1.4	Chemical Agents	AMC	SBCCOM	2/3/03	9/30/05	0%		
368	GF	1.2.6.1.4.1	Cost estimates for stockpile and nonstockpile chemical agents and munitions should include all tasks associated with their destruction	AMC	SBCCOM	2/3/03	9/30/05	0%		

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369	GF	1.2.6.1.4.2	Destruction liabilities for chemical agents and munitions that are in inventory should be recognized for the total disposal estimate	AMC	SBCCOM	2/3/03	9/30/05	0%		
395	WCF	2.3.1	Determine Net Cost of Inventory	AMC		3/27/01	3/25/03	100%		
396	WCF	2.3.1.1	Recognize expenses upon the sale or use of inventory (SFFAS # 3, par. 19)^ *	AMC		3/27/01	3/25/03	100%	DRAFT Vol 11B, Chpt 5	SFFAS #3
408	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		10/2/00	7/19/01	100%		SFFAS #7
455	WCF	2.4.4	Implement effective cost accounting module for LMP	AMC	DFAS	10/2/98	10/29/04	53%		
456	WCF	2.4.4.1	Coordinate with the contractor implementing LMP to ensure that the cost accounting module will adhere to the requirements of the CFO Act, JFMIP, and the DFAS Blue Book	AMC	AAA	6/1/00	10/27/00	100%		SFFAS #4
457	WCF	2.4.4.2	Implement cost accounting module for Supply Management - Army, Depot Maintenance, and Ordnance	AMC		10/2/98	10/29/04	50%		SFFAS #4
550	Both	7.3	Commodity Command Standard System-Logistics (CCSS-L) - To be replaced by LMP	AMC	Equipment Working Group	10/1/98	9/30/07	10%		
690	Both	7.11	Logistics Modernization Program (LMP)	AMC		10/1/98	9/30/07	74%		

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691	Both	7.11.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	AMC	AAA	10/1/98	3/4/99	100%		
692	Both	7.11.2	Map DFAS Blue Book and JFMIP requirements to LMP business processes	AMC	AAA	5/1/02	10/1/02	100%		
693	Both	7.11.3	Document CEFMS compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	AMC	AAA	10/2/00	1/1/02	100%		
694	Both	7.11.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	AMC		10/2/00	1/1/02	100%		
695	Both	7.11.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	AMC	ASA(FM&C)	10/2/00	1/1/02	100%		
696	Both	7.11.6	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	AMC		1/1/02	5/30/03	100%		
698	Both	7.11.8	Develop a corrective action plan to correct any deficiencies identified during FFMA audit	AMC		7/16/03	9/30/03	100%		
699	Both	7.11.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	AMC	ASA(FM&C)	7/16/03	9/30/03	100%		
700	Both	7.11.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	AMC		1/1/04	10/29/04	0%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
701	Both	7.11.11	Conduct follow-up audit of implemented corrective actions	AMC	AAA	6/1/04	9/30/05	0%		
702	Both	7.11.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	AMC	ASA(FM&C)	10/3/05	12/30/05	0%		
703	Both	7.11.13	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	AMC	AAA	9/30/07	9/30/07	0%		
704	Both	7.11.14	Obtain approval of the system enhancement plan from ASA(FM&C)	AMC	AAA	9/30/07	9/30/07	0%		
705	Both	7.11.15	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	AMC	AAA	9/30/07	9/30/07	0%		
707	Both	7.11.17	Correct FFIA compliance deficiencies identified by audit, if any	AMC		9/30/07	9/30/07	0%		
708	Both	7.11.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	AMC	AAA	9/30/07	9/30/07	0%		
709	WCF	7.12	Worldwide Ammunition and Reporting System - WARS (to be transitioned to LMP)	AMC	ARMY G-4	12/30/98	9/30/05	1%		
710	WCF	7.13	Standard Depot System (SDS) (To be replaced by LMP)	AMC	ARMY G-4	12/30/98	9/30/05	30%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
730	GF	7.16	Fund Control Module	AMC		2/10/04	9/30/07	8%		
731	GF	7.16.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	AMC		2/10/04	4/27/04	100%		
732	GF	7.16.2	Map DFAS Blue Book and JFMIP requirements to Fund Control Module business processes	AMC		2/10/04	4/27/04	100%		
733	GF	7.16.3	Document Fund Control Module compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	AMC		2/10/04	9/30/04	0%		
734	GF	7.16.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	AMC		5/3/04	10/29/04	0%		
735	GF	7.16.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	AMC		5/3/04	11/15/04	0%		
736	GF	7.16.6	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	AMC		5/3/04	12/31/04	0%		
738	GF	7.16.8	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	AMC		7/1/04	3/31/05	0%		
739	GF	7.16.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	AMC		7/1/04	4/15/05	0%		

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740	GF	7.16.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	AMC		7/1/04	4/29/05	0%		
741	GF	7.16.11	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	AMC		10/29/04	5/31/05	0%		
743	GF	7.16.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	AMC		12/31/04	9/30/05	0%		
744	GF	7.16.14	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	AMC		9/30/07	9/30/07	0%		
745	GF	7.16.15	Obtain approval of the system enhancements plan from ASA(FM&C)	AMC		9/30/07	9/30/07	0%		
746	GF	7.16.16	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	AMC		9/30/07	9/30/07	0%		
747	GF	7.16.17	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AMC		9/30/07	9/30/07	0%		
748	GF	7.16.18	Correct FFMA compliance deficiencies identified by audit, if any	AMC		9/30/07	9/30/07	0%		
749	GF	7.16.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	AMC		9/30/07	9/30/07	0%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
54	Both	1.1.5	Improve Accountability over Inventory and Related Property	ARMY G-4	AMC	10/1/98	9/30/07	30%		
55	WCF	1.1.5.1	Improve accountability over Inventory	ARMY G-4	AMC	10/3/00	1/31/05	29%		
60	WCF	1.1.5.1.5	Define Inventory and publish Army implementation guidance	Army G-4		3/5/01	1/30/05	0%		
62	WCF	1.1.5.1.7	Accurately Record Inventory Assets in Inventory Records	ARMY G-4	AMC	3/2/01	1/31/05	5%		
63	WCF	1.1.5.1.7.1	Base all records for Inventory on original applicable source documentation (valid sources of entry include; contracts, invoices, receiving rpt, pymt vouchers, materiel-return docs, transfer docs, inventory docs, issue and turn-in docs)^	ARMY G-4	AMC	3/2/01	1/31/05	0%		
64	WCF	1.1.5.1.7.2	Develop a methodology to convert from current inventory valuation processes to the standard valuation method selected (MAC)^	ARMY G-4	AMC	3/2/01	12/31/04	25%		
65	WCF	1.1.5.1.7.3	Accurately record inventory transactions at actual cost in the property records (SFFAS #3 para. 19)	ARMY G-4	AMC	1/10/03	1/10/05	0%	Vol 11B, Chpt. 55, Addendum 2, A-3	SFFAS #3
66	WCF	1.1.5.1.7.4	Value inventory at Moving Average Cost (MAC)	ARMY G-4	AMC	3/27/01	1/31/05	0%	Vol 11B, Chpt. 55	SFFAS #3, OUSD Memo 6JUL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
67	WCF	1.1.5.1.7.4.1	Value inventory at Moving Average Cost (MAC) for Depot Maintenance^	ARMY G-4	AMC	3/27/01	1/31/05	0%	Vol 11B, Chpt. 55	SFFAS #3, OUSD Memo 6JUL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
68	WCF	1.1.5.1.7.4.2	Value inventory at Moving Average Cost (MAC) for Supply Management Activity^	ARMY G-4	AMC	3/27/01	1/31/05	0%	Vol 11B, Chpt. 55	SFFAS #3, OUSD Memo 6JUL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
69	WCF	1.1.5.1.8	Expense inventory (at MAC) when it is sold to the end user^	ARMY G-4	AMC	10/3/00	1/31/05	0%	Vol 11B, Chpt. 55	SFFAS #3
70	WCF	1.1.5.1.9	Improve the accountability of Excess, Obsolete and Beyond Repair Inventory	ARMY G-4	AMC	10/1/01	1/31/05	20%		
71	WCF	1.1.5.1.9.1	Report items that are determined to be beyond economic and contingency retention stock levels as Inventory - Excess, Obsolete, and Beyond Repair until the materiel is declared excess and dropped from inventory^	ARMY G-4	AMC	10/1/01	9/30/02	100%	Vol 11B, Chpt. 55	
72	WCF	1.1.5.1.9.2	Record materiel received for disposal, regardless of condition code, in the excess account (USSGL 1513 or 1524) at the losing entities' Moving Average Cost (MAC)^	ARMY G-4	AMC	8/12/03	1/31/05	0%	DRAFT FMR Vol 11B, Chpt 5	OUSD Memo 12AUG2001 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
73	WCF	1.1.5.1.9.3	Record a 100% revaluation allowance on inventory received for disposal and recorded in the excess accounts at Moving Average Cost (USSGL 1513 or 1524)^	ARMY G-4	AMC	8/12/02	1/31/05	0%	DRAFT FMR Vol 11B, Chpt 5	OUSD Memo 12AUG2001 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
74	WCF	1.1.5.1.10	Improve accountability over Inventory In-Transit	ARMY G-4	AMC	10/1/03	1/31/05	0%		
75	WCF	1.1.5.1.10.1	Accurately record, reconcile and monitor inventory in-transit	ARMY G-4	AMC	10/1/03	1/31/05	0%		
76	WCF	1.1.5.1.10.2	Based on the logistics transaction, properly account for inventory in-transit in Army financial systems	ARMY G-4	AMC	10/1/03	1/31/05	0%		

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77	WCF	1.1.5.1.11	Improve Internal Controls over Inventory	ARMY G-4	AMC	3/2/01	9/30/04	75%		
78	WCF	1.1.5.1.11.1	Consistently perform physical inventory counts in accordance with the AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	75%		
79	WCF	1.1.5.1.11.2	Validate that installations are correctly performing physical inventory counts in accordance with AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	75%		
80	GF	1.1.5.2	Improve Accountability over Operating Materials and Supplies (OM&S)	ARMY G-4	AMC	10/3/00	9/30/07	14%		
86	GF	1.1.5.2.6	Define OM&S and publish Army implementation guidance	ARMY G-4	AMC	3/5/01	12/30/04	0%		
87	GF	1.1.5.2.7	Obtain final approval from OUSD(C) for the Army's approach to conversion from the Purchase to Consumption Method	ARMY G-4	AMC	10/3/00	1/2/06	50%	Vol 4, Chpt 4 - 040107A,B, C	SFFAS #3
88	GF	1.1.5.2.8	Accurately Record OM&S	ARMY G-4	AMC	1/1/03	9/30/07	0%		
89	GF	1.1.5.2.8.1	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR	ARMY G-4	AMC	1/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040303C	
90	GF	1.1.5.2.8.1.1	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR in LMP	ARMY G-4	AMC	1/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040303C	

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91	GF	1.1.5.2.8.1.2	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040303C	
92	GF	1.1.5.2.8.2	Record OM&S held for use at historical cost at the time of initial purchase^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
93	GF	1.1.5.2.8.2.1	Record OM&S held for use at historical cost at the time of initial purchase in LMP^	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
94	GF	1.1.5.2.8.2.2	Record OM&S held for use at historical cost at the time of initial purchase in GCSS Army^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
95	GF	1.1.5.2.8.3	Recognize donated OM&S at their fair value at the time of donation^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
96	GF	1.1.5.2.8.3.1	Recognize donated OM&S at their fair value at the time of donation in LMP^	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
97	GF	1.1.5.2.8.3.2	Recognize donated OM&S at their fair value at the time of donation in GCSS Army^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
98	GF	1.1.5.2.8.4	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040202	
99	GF	1.1.5.2.8.4.1	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer in LMP^	Army G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040202	

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100	GF	1.1.5.2.8.4.2	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer in GCSS Army^	Army G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040202	
101	GF	1.1.5.2.8.5	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
102	GF	1.1.5.2.8.5.1	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location in LMP^	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
103	GF	1.1.5.2.8.5.2	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location in GCSS Army^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
104	GF	1.1.5.2.8.6	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
105	GF	1.1.5.2.8.6.1	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense in LMP^	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
106	GF	1.1.5.2.8.6.2	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense in GCSS Army^	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
107	GF	1.1.5.2.8.7	Develop a plan to convert from current valuation processes to approved valuation method. This plan will identify changes to feeder systems including milestones and estimates of resources required	ARMY G-4	AMC	10/1/03	1/2/06	0%		
108	GF	1.1.5.2.9	Properly Identify and Account for Excess, Obsolete and Beyond Repair OM&S	ARMY G-4	AMC, DFAS	8/12/02	9/30/07	17%		

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109	GF	1.1.5.2.9.1	Accurately record Excess, Obsolete, and Unserviceable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	9/30/07	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
110	GF	1.1.5.2.9.1.1	Accurately record Excess, Obsolete, and Unserviceable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in LMP (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	1/31/05	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
111	GF	1.1.5.2.9.1.2	Accurately record Excess, Obsolete, and Unserviceable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in GCSS Army (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	9/30/07	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
118	GF	1.1.5.2.10	Accurately Recognize Operating Expenses Associated with Consumption of OM&S Assets	ARMY G-4	AMC	8/12/02	9/30/07	0%		
119	GF	1.1.5.2.10.1	Accurately record the issue of OM&S when a form DA1556 is submitted	ARMY G-4	AMC	8/12/02	9/30/07	0%		
120	GF	1.1.5.2.10.1.1	Accurately record the issue of OM&S when a form DA1556 is submitted in LMP	ARMY G-4	AMC	8/12/02	1/31/05	0%		
121	GF	1.1.5.2.10.1.2	Accurately record the issue of OM&S when a form DA1556 is submitted in GCSS Army	ARMY G-4	AMC	8/12/02	9/30/07	0%		
125	GF	1.1.5.2.10.3	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040105B	
126	GF	1.1.5.2.10.3.1	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user in LMP	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040105B	

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127	GF	1.1.5.2.10.3.2	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040105B	
128	GF	1.1.5.2.11	Improve accountability over OM&S in-transit	ARMY G-4	AMC	10/1/03	9/30/07	0%		
129	GF	1.1.5.2.11.1	Accurately record, reconcile and monitor OM&S in-transit	ARMY G-4	AMC	10/1/03	9/30/07	0%		
130	GF	1.1.5.2.11.1.1	Accurately record, reconcile and monitor OM&S in-transit in LMP	ARMY G-4	AMC	10/1/03	1/31/05	0%		
131	GF	1.1.5.2.11.1.2	Accurately record, reconcile and monitor OM&S in-transit in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%		
135	GF	1.1.5.2.12	Improve Internal Controls over OM&S	ARMY G-4	AMC	3/2/01	9/30/04	75%		
136	GF	1.1.5.2.12.1	Consistently perform physical inventory counts in accordance with the AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	75%		
137	GF	1.1.5.2.12.2	Validate that installations are correctly performing physical inventory counts in accordance with AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	75%		
138	Both	1.1.6	Improve Accountability over all Army General Equipment	ARMY G-4		10/1/98	9/29/06	32%	Vol 4, Chpt 6	

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139	Both	1.1.6.1.1	Establish a baseline of all Army general equipment	ARMY G-4		10/1/98	9/29/06	32%		
141	GF	1.1.6.1.1.2	Improve accountability over Army Military Equipment now defined as General PP&E in accordance with SFFAS #23 "Eliminating the Category of NDPP&E"	ARMY G-4		7/4/00	9/29/06	22%	Vol 4, Chpt 6 - 060303.C	
143	GF	1.1.6.1.1.2.2	Army issue and implement guidance for the capitalization and depreciation of military equipment	ARMY G-4	ASA(FM&C)	1/5/04	12/31/04	0%		
144	GF	1.1.6.1.1.2.3	Automate the reporting of military equipment for financial statement reporting	ARMY G-4		10/1/02	9/30/05	0%		
146	GF	1.1.6.1.1.2.5	Deploy a FFMIA compliant property accountability system to all MTOE UIC property books	ARMY G-4		10/1/02	9/30/05	0%	Vol 4, Chpt 6 - 060303.C.1	SFFAS #6, #8, #11
148	GF	1.1.6.1.1.2.7	Capitalize and depreciate military equipment (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 35-37)	ARMY G-4		10/1/02	9/30/05	0%		SFFAS #6, #8, #11
149	GF	1.1.6.1.1.2.8	Develop an automated process for reporting of Army military equipment for quarterly financial statement reporting	ARMY G-4		10/3/00	1/31/05	0%	Vol 4, Chpt 6 - 060202.C.7	
150	GF	1.1.6.1.1.2.9	Ensure that the cost of military equipment transferred from other federal entities is recorded (FASAB #23 "Eliminating NDPP&E" and SFFAS #6, par. 31)^	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 11 - 1102	
151	GF	1.1.6.1.1.2.10	Ensure that military equipment acquired through exchange is recorded (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 32)^	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 11 - 1102	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
152	GF	1.1.6.1.1.2.11	Record military equipment in property records when title passes or when good are received (SFFAS #6 par. 34)	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 11 - 1102	
153	GF	1.1.6.1.1.2.12	Record military equipment that is disposed, retired, or removed from service (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 38-39)	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 10 - 101202	
154	GF	1.1.6.1.1.2.13	Prepare notes for adjustments made to general property (including military equipment) by major class (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par.44, 45)^	ARMY G-4	ASA(FM&C)	10/1/02	9/30/05	0%		
155	GF	1.1.6.1.1.2.14	Accurately record additions and deletions for military equipment	ARMY G-4	AMC	10/1/02	9/30/05	30%		
175	Both	1.1.6.1.1.7.7	Capitalize and depreciate all integrated software (I.e. software that is integral to the operation of General PP&E) as part of General PP&E (SFFAS #10, par. 22)	Army G-4		10/3/00	10/31/02	100%	Vol 4, Chpt 6 - 060210.E, 060210.J	SFFAS #10
185	Both	1.1.6.1.1.8	Ensure that the cost of General Equipment transferred from other federal entities is recorded (SFFAS # 6, par. 31) ^	ARMY G-4		10/2/00	12/31/01	100%	040602	SFFAS #6
186	Both	1.1.6.1.1.9	Ensure that General Equipment acquired through exchange is recorded (SFFAS # 6, par. 32) ^	ARMY G-4		10/2/00	9/3/02	100%	040602	SFFAS #6
187	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)^	ARMY G-4		3/23/01	4/15/03	100%	040601	SFFAS #6
188	Both	1.1.6.1.1.11	Record general equipment that is disposed, retired, or removed from service (SFFAS # 6, par. 38-39) ^	ARMY G-4		10/2/00	1/24/02	100%	040601	SFFAS #6

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
189	Both	1.1.6.1.1.12	Prepare notes for adjustments made to general property by major class (SFFAS # 6, par.44, 45) ^	ARMY G-4		10/2/00	12/31/01	100%	06B1011	SFFAS #6
190	Both	1.1.6.1.2	Complete fielding of automated systems that will provide accountability and compute depreciation	ARMY G-4		10/1/98	9/30/02	99%		
193	Both	1.1.6.1.2.3	Record General Equipment 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)	ARMY G-4		3/22/01	9/30/02	95%	Vol 4, Chpt 6 - 060202.B	SFFAS #6
194	GF	1.1.6.1.2.4	Calculate and Record depreciation (SFFAS # 6, par. 35-37)	ARMY G-4		9/20/00	4/19/02	100%	Vol 4, Chpt 6 - 060206	SFFAS #6
398	GF	2.3.2.2	Recognize gains or losses related to the disposal, retirement, or removal from service of general PP&E (SFFAS # 6, par. 38-39)^	ARMY G-4	AMC	10/3/00	9/29/06	99%	Vol 4, Chpt 14 - 140203	SFFAS #6
777	Both	8.1.5	Correct material weakness over the financial reporting of equipment in-transit	Army G-4		9/30/96	9/30/05	0%		
213	Both	1.1.7.1.1.1.3.12	Develop interface between PRIDE and DPAS	ARNG	DPAS	10/1/98	9/30/05	76%		
214	GF	1.1.7.1.1.1.3.12.1	Develop interface between PRIDE and DPAS	ARNG	DPAS	10/1/98	4/30/01	100%	N/A	N/A
215	GF	1.1.7.1.1.1.3.12.2	Test the interface between PRIDE and DPAS	ARNG	DPAS	10/31/00	3/30/01	100%	N/A	N/A

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
216	Both	1.1.7.1.1.1.3.12.3	Validate system interface data	ARNG		5/21/01	9/30/05	50%	N/A	N/A
217	Both	1.1.7.1.1.1.3.12.3a	Validate Real Property Information in PRIDE^	ARNG		5/21/01	9/30/05	33%	N/A	N/A
219	Both	1.1.7.1.1.1.3.12.3c	Validate DPAS/PRIDE data conversion process	ARNG		5/21/01	4/30/02	100%	N/A	N/A
220	Both	1.1.7.1.1.1.3.12.3d	Test PRIDE/DPAS interface	ARNG		5/21/01	8/15/01	100%	N/A	N/A
221	Both	1.1.7.1.1.1.3.12.3e	FOC PRIDE/DPAS interface	ARNG		5/21/01	8/15/01	100%	N/A	N/A
222	Both	1.1.7.1.1.1.3.12.4	Provide training on PRIDE Interface	ARNG		10/1/98	1/29/02	100%	N/A	N/A
223	Both	1.1.7.1.1.1.3.12.5	Provide sustainment training on PRIDE Interface	ARNG		5/1/00	9/29/03	100%	N/A	N/A
229	Both	1.1.7.1.1.1.3.13.3.2	Accurately report CIP on a quarterly and annual basis using PRIDE^	ARNG		9/30/03	9/30/05	50%		
530	GF	6.2.2	Improve Accountability for Non-Federal Physical Property	ARNG		10/1/01	9/29/06	49%	Vol 6B, Chpt 11 - 110102.B, 110503	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
532	GF	6.2.2.2	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 for Non-Federal Physical Property (SFFAS # 8, par.30)^	ARNG		10/1/01	9/29/06	40%		
533	GF	6.2.2.3	For Property with split purpose, record on the basis of expense allocation or primary use (SFFAS #8 par 86)	ARNG		9/30/02	4/30/03	100%		
534	GF	6.2.2.4	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)	ARNG		11/20/01	4/30/02	100%		
544	GF	6.4.1.3	Accurately report Army Heritage Assets within PRIDE	ARNG		7/1/99	3/30/01	100%		
711	GF	7.15	Planning Resource Infrastructure Decision and Evaluation (PRIDE) System	ARNG	ASA(FM&C) AAA	10/2/00	9/30/07	40%		
712	GF	7.15.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	ARNG	AAA	10/2/00	3/1/01	100%		
713	GF	7.15.2	Map DFAS Blue Book and JFMIP requirements to PRIDE business processes	ARNG	AAA	10/2/00	3/1/01	100%		
714	GF	7.15.3	Document PRIDE compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	ARNG	AAA	10/2/00	3/1/01	100%		
715	GF	7.15.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ARNG		10/2/00	3/1/01	100%		

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716	GF	7.15.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/00	3/1/01	100%		
718	GF	7.15.7	Develop a corrective action plan to correct any deficiencies identified during FFMA audit	ARNG		10/1/01	12/26/02	100%		
719	GF	7.15.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ARNG		10/2/01	7/1/02	100%		
720	GF	7.15.9	Obtain approval of the system corrective plan from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/01	5/15/03	100%		
721	GF	7.15.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ARNG		5/16/03	9/30/05	0%		
723	GF	7.15.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ARNG	ASA(FM&C)	8/31/05	12/30/05	0%		
724	GF	7.15.13	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	ARNG	AAA	9/30/07	9/30/07	0%		
725	GF	7.15.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ARNG	AAA	9/30/07	9/30/07	0%		
726	GF	7.15.15	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	ARNG	AAA	9/30/07	9/30/07	0%		

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728	GF	7.15.17	Correct FFMIA compliance deficiencies identified by audit, if any	ARNG		9/30/07	9/30/07	0%		
729	GF	7.15.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ARNG	AAA	9/30/07	9/30/07	0%		
531	GF	6.2.2.1	Ensure stewardship investments are measured on the same basis of acctg as used for F/S, including appropriate accrual adjustments, G & A overhead, and a share of the cost of facilities for Non-Federal Physical Property (SFFAS # 8, par.24)	ARNG	DFAS	1/1/02	9/30/05	48%	Vol 6B, Chpt 11 - 110504.A	
490	Both	4.1.1.9	Enforce using the Government Purchase Card for Defense Automated Printing Services	ASA (ALT)		10/5/99	9/30/04	25%	N/A	N/A
147	GF	1.1.6.1.1.2.6	Ensure that military 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)	ASA(ALT)	ARMY G-4	10/1/02	9/30/05	0%	Pending	SFFAS #6, #8, #11
240	Both	1.1.8	Improve Accountability over all Army Government Property in the Possession of Contractors	ASA(ALT)	ARMY G-4	9/3/01	9/29/06	18%		
241	Both	1.1.8.1	<i>Review the adequacy of the current reporting processes relying primarily on the AAA and ASA(ALT) resources - Current reporting process was deemed INADEQUATE for CFO Reporting and Compliance</i>	ASA(ALT)	ASA(FM&C), Army G-4	9/3/01	10/24/02	100%	N/A	N/A
242	Both	1.1.8.2	Identify potential methodologies to record and report Army property in the possession of contractors	ASA(ALT)	ASA(FM&C), Army G-4	10/2/02	12/30/02	100%	N/A	N/A
243	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)	ASA(FM&C)	10/2/02	12/30/02	100%	N/A	N/A

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244	GF	1.1.8.4	Account for govt. property in possession of contractors (ASA(FM&C), ARMY G-4 and ASA(ALT) proof of concept began 1stQ 04) (SFFAS # 11, par. 10, 13)	ASA(ALT)	ARMY G-4	12/30/02	9/29/06	0%	Vol 4, Chpt 6 - 060108.B	SFFAS #6
245	Both	1.1.8.5	Publish policy changes that are dependent on the publication of revised guidelines by OSD for Army property in the possession of contractors - (Awaiting OSD policy revisions as of 4/2003).	ASA(ALT)	ARMY G-4	6/4/02	12/31/04	50%	N/A	N/A
246	Both	1.1.8.6	Ensure Army Contract Activities include processes that implement the new policies in Task 1.1.8.5. Ensure new contracts containing GFE include appropriate AFAR clauses and existing contracts (based on expiration) are modified.	ASA(ALT)	ARMY G-4	9/2/02	9/29/06	0%	N/A	N/A
353	GF	1.2.5.7.1	Other Military Equipment Weapons Systems	ASA(ALT)		2/4/03	9/30/05	0%		
354	GF	1.2.5.7.1.1	Accumulation of a liability for Environmental disposal costs of equipment should commence when the PP&E is placed into service	ASA(ALT)		2/4/03	9/30/05	0%		
355	GF	1.2.5.7.1.2	Estimated environmental disposal costs of equipment are expensed systematically over the period of expected use or physical capacity	ASA(ALT)		2/4/03	9/30/05	0%		
356	GF	1.2.5.7.2	Chemical Weapons Disposal Program	ASA(ALT)		2/4/02	9/30/05	0%		
357	GF	1.2.5.7.2.1	Accumulation of a liability for Environmental disposal costs of equipment should commence when the PP&E is placed into service	ASA(ALT)		2/4/02	9/30/05	0%		
358	GF	1.2.5.7.2.2	Estimated environmental disposal costs of equipment are expensed systematically over the period of expected use or physical capacity	ASA(ALT)		2/4/03	9/30/05	0%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
360	GF	1.2.6.1	Improve Accountability over Non-Federal/Non-Environmental Disposal Liabilities	ASA(ALT)		2/3/03	9/30/05	0%		
399	GF	2.3.2.4	Expense the portion of the estimated total environmental costs for chemical weapons disposal for personal property during the period that general PP&E is in operation (SFFAS # 6, par. 97-99)^	ASA(ALT)		10/7/99	9/30/05	0%		
400	GF	2.3.2.5	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)^	ASA(ALT)	ARMY G-4, ASA(FM&C)	10/7/99	9/30/05	0%	Vol 4, Chpt 6 - 060205.A	
773	Both	8.1.1	Correct material weakness over contract administration of service contracts	ASA(ALT)		9/30/02	3/1/05	50%		
775	Both	8.1.3	Correct material weakness over the Army Purchase Card Program	ASA(ALT)		9/30/02	12/31/03	100%		
776	Both	8.1.4	Correct material weakness over the Standard Procurement System (SPS) interface to Computerized Accounts Payable System (CAPS)	ASA(ALT)		9/30/01	9/30/04	80%		
1		1	Improve Accountability over all Army Assets and Liabilities (Balance Sheet)	ASA(FM&C)	DFAS	9/30/94	9/30/07	49%		
2	Both	1.1	Improve Accountability over all Army Assets	ASA(FM&C)	DFAS	9/30/94	9/30/07	45%		
140	Both	1.1.6.1.1.1	Validate existence and completeness of all Army General Equipment (a) (OSD personal property contract)	ASA(FM&C)		11/3/98	12/31/02	100%		SFFAS #6

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184	Both	1.1.6.1.1.7.16	Prepare a note to the financial statements for material software costs to include the costs, amortization, net book value and estimated useful life for each class of software and method of amortization (SFFAS #10, par. 35)	ASA(FM&C)		10/1/03	3/31/04	100%	Vol 4, Chpt 6 - 060210.K	SFFAS #10
191	GF	1.1.6.1.2.1	Field DPAS to required units and activities (SFFAS #6, SFFAS #3)	ASA(FM&C)	Army G-4	4/5/00	4/19/02	100%	N/A	SFFAS #6, SFFAS #3
192	GF	1.1.6.1.2.2	Verify the accuracy of the personal property data during the transfer to DPAS (SFFAS #6, SFFAS #3)	ASA(FM&C)	Army G-4	10/1/98	4/19/02	100%	N/A	SFFAS #6, SFFAS #3
359	GF	1.2.6	Improve Accountability over Other Liabilities	ASA(FM&C)		4/3/01	9/30/05	39%		
370	GF	1.2.6.2	Provide adequate supporting documentation and reporting guidance for other Army material liabilities to ensure reliability of reported amounts	ASA(FM&C)	ACSIM, ARMY G-4, ASA(ALT), US Claims, DFAS	5/15/01	12/6/02	100%	N/A	N/A
377	GF	1.2.7	Account for Capital Lease Liabilities	ASA(FM&C)	ACSIM	11/9/01	10/31/02	100%		
378	GF	1.2.7.1	Accurately record capital lease liabilities (SFFAS # 5, par. 43-46)^	ASA(FM&C)	ACSIM	11/9/01	10/31/02	100%		
379	GF	1.2.7.1.1	Segregate capital leases from operational leases (SFFAS # 5, par. 43)^	ASA(FM&C)	ACSIM	11/21/01	10/31/02	100%	Vol 4, Chpt 6 060207.E	SFFAS #5
380	GF	1.2.7.1.2	Calculate the present value of the minimum lease payments using the applicable rate (lessee's incremental borrowing rate or implicit rate) (SFFAS # 5, par. 45)^	ASA(FM&C)	ACSIM	11/9/01	10/21/02	100%	Vol 4, Chpt 6 060202.C.5, 060207.B, 060207.D	SFFAS #5

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381	GF	1.2.7.1.3	Allocate each minimum lease payment between a reduction in obligation and interest expense to produce a constant periodic rate of interest on the remaining liability balance (SFFAS # 5, par. 46)^	ASA(FM&C)	ACSIM	11/9/01	10/21/02	100%	Vol 4, Chpt 6 060207.H	SFFAS #5
382	GF	1.2.7.1.4	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, DFAS	11/9/01	10/21/02	100%	Vol 4, Chpt 6 - 060202.C.5	SFFAS #5
388	Both	2	Improve Accountability of Army Net Costs (Statement of Net Costs)	ASA(FM&C)		10/1/98	5/1/07	24%	Vol 4, Chpt 19	
389	GF	2.1	Identify all responsibility segments and cost centers within the Army (SFFAS # 4, par. 81-88)	ASA(FM&C)		2/1/05	5/1/07	0%	Volume 4, Chpt 19 - 1901; Vol 4, Chpt 21 - 210301	SFFAS #4
390	GF	2.2	Develop interim method to determine expenditures for all Army responsibility segments	ASA(FM&C)		2/1/05	5/1/07	0%		
391	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)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 19201, 19202; Vol 6B, Chpt 5 - 0502; Vol 4, Chpt 21 - 2103; Vol 11B, Chpt 13 - 130503	SFFAS #4
392	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)		2/1/05	5/1/07	0%	Vol 6B, Chpt 5 - 0502; Vol 4, Chpt 21 - 2103; Vol 11B, Chpt 13 - 1305	SFFAS #4
393	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)		2/1/05	5/1/07	0%	N/A	SFFAS #4
397	Both	2.3.2	Determine Net Cost of General PP&E	ASA(FM&C)	ARMY G-4	10/7/99	9/29/06	33%		

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409	Both	2.4	Develop a cost accounting system or cost finding techniques (SFFAS # 4, par. 71) (*WCF Only)	ASA(FM&C)		10/2/98	5/1/07	17%	Vol 4, Chpt 20 - 2003, 2004; Vol 4, Chpt 21 - 2103	
410	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)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 190201; Vol 4, Chpt 21 - 2103	SFFAS #4
411	Both	2.4.2	Establish similar or compatible cost accounting processes throughout the Army (SFFAS # 4, par. 73)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
412	Both	2.4.3	Ensure that the cost accounting system contains the necessary output information (SFFAS # 4, par. 79)	ASA(FM&C)		7/20/01	5/1/07	15%	Vol 4, Chpt 20 - 200101; Vol 4, Chpt 21 - 210302; Vol 4 Chpt 22 - 220204.B	
413	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)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 200101; Vol 4, Chpt 21 - 210303; Vol 11B, Chpt 13 - 130503	SFFAS #4
414	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)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 200101; Vol 4, Chpt 21 - 210303; Vol 11B, Chpt 130501	SFFAS #4
415	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)		2/1/05	5/1/07	0%		SFFAS #4
416	Both	2.4.3.4	Report the full cost of outputs in the General Purpose Financial Statements (SFFAS # 4, par. 89)	ASA(FM&C)		7/20/01	5/1/07	16%	Vol 4, Chpt 20 - 2004, 200401, 200402; Vol 11B, Chpt 13 - 1307, 1308, 1309	
417	Both	2.4.3.4.1	Report direct costs incurred in the full cost of outputs (SFFAS # 4, par. 89, 90)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4

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418	Both	2.4.3.4.2	Report indirect costs included in the full cost of outputs (SFFAS # 4, par. 91)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 2004, 200403; Vol 11B, Chpt 13 - 131002	
419	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)		2/1/05	5/1/07	0%		SFFAS #4
420	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)		2/1/05	5/1/07	0%		SFFAS #4
421	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)		2/1/05	5/1/07	0%		SFFAS #4
422	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)		2/1/05	5/1/07	0%		SFFAS #4
423	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)		2/1/05	5/1/07	0%		SFFAS #4
424	Both	2.4.3.4.3	Report costs of public assistance and social insurance programs	ASA(FM&C)		2/1/05	5/1/07	0%		
425	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)		2/1/05	5/1/07	0%		SFFAS #4
426	Both	2.4.3.4.3.2	Recognize and identify associated operating costs (SFFAS # 4, par. 98-101)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4

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427	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)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4, #17
428	Both	2.4.3.4.4	Report costs related to property, plant and equipment	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 6 - 060206.A	
429	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)		2/1/05	5/1/07	0%	Vol 4, Chpt 6 - 060303.C.2	SFFAS #4
430	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)		2/1/05	5/1/07	0%		SFFAS #4
431	Both	2.4.3.4.5	Report Inter-Entity Costs	ASA(FM&C)		2/1/05	5/1/07	0%		
432	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)		2/1/05	5/1/07	0%		SFFAS #4
433	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)		2/1/05	5/1/07	0%	Vol 4, Chpt 6 - 060105.A.3	SFFAS #4
434	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)		2/1/05	2/15/07	0%		SFFAS #4
435	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)		2/1/05	2/15/07	0%	Vol 6B, Chpt 13 - 130402	SFFAS #4

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436	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)		2/1/05	5/1/07	0%	Vol 6B, Chpt 10 - 1014, 100207, 10127.C	SFFAS #4
437	Both	2.4.3.4.5.6	Report inter-entity costs for goods and services received without reimbursement (SFFAS #4, par. 112)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
438	Both	2.4.3.4.6	Accumulate costs of resources by type and by responsibility segment	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 190101.B	
439	GF	2.4.3.4.6.1	Accumulate costs by responsibility segment (SFFAS # 4, par. 117)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 190101.B	SFFAS #4
440	GF	2.4.3.4.6.2	Classify accumulated cost by type of resource (SFFAS # 4, par. 119)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 230302	SFFAS #4
441	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)		2/1/05	5/1/07	0%		SFFAS #4
442	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)		2/1/05	5/1/07	0%		SFFAS #4
443	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)		2/1/05	5/1/07	0%		SFFAS #4
462	Both	3	Improve Accountability over Army Net Positions (Statement of Changes in Net Position)	ASA(FM&C)		10/1/98	2/28/05	96%		

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525	GF	6	Improve Accountability of Army Military Equipment, Stewardship Land and Investments	ASA(FM&C)		10/1/98	9/29/06	78%	041901, 041902, 06B1020, 06B1103	
526	GF	6.2	Improve Accountability for Stewardship Investments	ASA(FM&C)	ARNG, DFAS	10/1/01	9/29/06	58%		
527		6.2.1	Improve Accountability for Research Development Test and Evaluation	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%	Vol 6B, Chpt 11 - 110604	
528	GF	6.2.1.1	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 for RDT&E (SFFAS #8 par.24)^	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%	Vol 6B, Chpt 11 - 110605	SFFAS #8
529	GF	6.2.1.2	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 for Research, Development, Test and Evaluation (SFFAS # 8, par.30) ^	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%	Vol 6B, Chpt 11 - 1105	SFFAS #8
547	Both	7	Army Financial Feeder System FFMA Compliance Process	ASA(FM&C)		10/1/98	9/30/07	34%		
590	GF	7.6	General Fund Electronic Business System (GFEBS)	ASA(FM&C)	AAA	6/2/03	9/30/07	7%		
591	GF	7.6.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Mangement Systems" (DFAS Blue Book) and JFMIP	ASA(FM&C)	AAA	6/2/03	12/31/03	100%		N/A

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592	GF	7.6.2	Map DFAS Blue Book and JFMIP requirements to GFEBS business processes	ASA(FM&C)	AAA	10/1/04	9/30/05	0%		
593	GF	7.6.3	Document GFEBS compliance with the DFAS Blue Book and JFMIP requirements	ASA(FM&C)	AAA	10/1/04	9/30/05	0%		
594	GF	7.6.4	Develop a pilot strategy with cost estimates and submit to OUSD(C)	ASA(FM&C)		10/1/03	10/1/03	100%		
595	GF	7.6.5	Obtain approval for the pilot from OUSD(C)	ASA(FM&C)		10/1/03	12/31/03	100%		
596	GF	7.6.6	Implement pilot sites	ASA(FM&C)		10/1/04	3/31/05	0%		
598	GF	7.6.8	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	ASA(FM&C)		4/1/05	4/30/05	0%		
599	GF	7.6.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ASA(FM&C)		5/2/05	5/31/05	0%		
600	GF	7.6.10	Obtain approval of the system corrective plan from OUSD(C)	ASA(FM&C)		6/1/05	6/30/05	0%		
601	GF	7.6.11	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	ASA(FM&C)		7/1/05	7/31/05	0%		

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603	GF	7.6.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ASA(FM&C)		9/1/05	9/30/05	0%		
604	GF	7.6.14	Implement GFEBS Army-wide	ASA(FM&C)		10/1/04	9/29/06	0%		
605	GF	7.6.15	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	ASA(FM&C)	AAA	9/30/07	9/30/07	0%		
606	GF	7.6.16	Obtain approval of the system enhancement plan from ASA(FM&C)	ASA(FM&C)	AAA	9/1/04	9/3/07	0%		
607	GF	7.6.17	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	ASA(FM&C)	AAA	9/30/07	9/30/07	0%		
609	GF	7.6.19	Correct FFMA compliance deficiencies identified by audit, if any	ASA(FM&C)		9/30/07	9/30/07	0%		
610	GF	7.6.20	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	ASA(FM&C)	AAA	9/30/07	9/30/07	0%		
750	WCF	7.17	Identify any additional feeder systems, existing or future needs, that are critical to the Army and must be CFO-compliant	ASA(FM&C)	AMC	12/30/98	12/29/00	100%		A-127
771	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		9/30/96	12/31/06	18%		

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772	Both	8.1	Correct identified material weaknesses affecting CFO reporting and compliance	ASA(FM&C)		9/30/96	12/31/06	18%	Note 1 (See Below)	
779	Both	8.1.7	Correct material weakness over the financial reporting of general equipment	ASA(FM&C)	Army G-4	6/1/99	8/31/04	10%		
157	Both	1.1.6.1.1.7	Improve Accountability of Internal Use Software (specifically identifiable, useful life 2 years or greater, not intended for sale, acquired or constructed for use by the entity)	CIO/Army G-6	ASA(FM&C)	10/3/00	11/1/05	19%		
158	Both	1.1.6.1.1.7.1	Establish a Baseline of Internal Use Software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	18%		
159	Both	1.1.6.1.1.7.1.1	Exclude software integrated in General PP&E and Special Test Equipment from Internal Use Software.	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	18%	Vol 4, Chpt 6 060210.A, 060210.E	SFFAS #10
160	Both	1.1.6.1.1.7.2	Account for Internal Use Software in an automated and centralized inventory system	CIO/Army G-6	ASA(FM&C)	9/30/04	11/1/05	0%	DRAFT Vol 4, Chpt 6 060210.J.5	SFFAS #10
161	Both	1.1.6.1.1.7.3	Recognize and capitalize Internal Use Software that has a useful life of 2 Years or more and the cost is equal or exceeds the DoD capitalization threshold (SFFAS #6, par. 27-28; SFFAS # 10, par. 15)	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/05	14%	Vol 4, Chpt 6 - 060210.B	SFFAS #10
162	Both	1.1.6.1.1.7.3.1	Identify and record software as commercial-off-the-shelf (COTS), contractor-developed or internally-developed	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/05	14%		SFFAS #10

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163	Both	1.1.6.1.1.7.3.1.1	Record the capitalized cost of COTS software as the actual purchase price plus any material internal costs incurred for implementation	CIO/Army G-6	ASA(FM&C)	9/30/04	11/1/05	0%	Vol 4, Chpt 6 - 060210.B.1	SFFAS #10
164	Both	1.1.6.1.1.7.3.1.2	Record the capitalized cost of contractor-developed software as the amount paid to the contractor to design, program, install and implement new or existing software	CIO/Army G-6	ASA(FM&C)	9/30/04	11/1/05	0%	Vol 4, Chpt 6 - 060210.B.2	SFFAS #10
165	Both	1.1.6.1.1.7.3.1.3	Record the capitalized costs for internally-developed software as the full cost incurred during the software development stage	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/05	17%	Vol 4, Chpt 6 - 060210.B.3	SFFAS #10
166	Both	1.1.6.1.1.7.3.1.3.1	Include salaries of programmers, systems analysts, project analysts, project managers, and administrative personnel in the full cost of internally-developed software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	20%	Vol 4, Chpt 6 - 060210.B.3	SFFAS #10
167	Both	1.1.6.1.1.7.3.1.3.2	Include employee benefits, outside consultant's fees, rent and supplies in the full cost of internally-developed software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	20%	Vol 4, Chpt 6 - 060210.B.3	SFFAS #10
168	Both	1.1.6.1.1.7.3.1.3.3	Limit capitalized cost of internally-developed software to costs incurred once management expects the project will be completed and used as intended	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	19%	Vol 4, Chpt 6 - 060210.B.3.a	SFFAS #10
169	Both	1.1.6.1.1.7.3.1.3.4	Limit capitalized cost of internally-developed software to costs incurred after the conceptual formulation and the design phase	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	19%	Vol 4, Chpt 6 - 060210.B.3.b	SFFAS #6
170	Both	1.1.6.1.1.7.3.1.3.5	Internally-developed software used by another activity without cost should be capitalized and depreciated by the developing activity	CIO/Army G-6	ASA(FM&C)	9/30/04	11/1/05	0%	Vol 4, Chpt 6 - 060210.B.4	SFFAS #10
171	Both	1.1.6.1.1.7.4	Expense all data conversion costs incurred for internally-developed, contractor-developed or COTS software (SFFAS #10, par. 19)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	19%	Vol 4, Chpt 6 - 060210.C	SFFAS #10

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172	Both	1.1.6.1.1.7.4.1	Include the cost to develop or obtain software that allows for access or conversion of existing data to new software in conversion cost expense	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	19%	Vol 4, Chpt 6-060210.C	SFFAS #10
173	Both	1.1.6.1.1.7.5	Expense all costs incurred after final acceptance testing has been successfully completed for COTS, contractor-developed and internally-developed software (excluding improvements) (SFFAS #10, par. 20)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	19%	Vol 4, Chpt 6 - 060210.D	SFFAS #10
174	Both	1.1.6.1.1.7.6	Ensure that multiuse software (serves both internal uses and stewardship purposes) is accounted for as internal use software (SFFAS # 10, par. 21)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	10%	Vol4, Chpt 6 - 060210.B.4	SFFAS #10
176	Both	1.1.6.1.1.7.8	Allocate the capitalizable and non-capitalizable costs of bundled products and services among individual elements on the basis of reasonable estimate of their relative fair values (SFFAS # 10, par. 23)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	10%	Vol4, Chpt 6 - 060210.F	SFFAS #10
177	Both	1.1.6.1.1.7.9	Capitalize bulk purchases of software programs that individually meet the DoD capitalization threshold - expense the cost of bulk purchases below the threshold (SFFAS #10, par 24)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	0%	Vol 4, Chpt 6 - 060210.G	SFFAS #10
178	Both	1.1.6.1.1.7.10	Capitalize expenditures that add capability/functionality and exceed the DoD capitalization threshold and the enhancement will result in significant additional capabilities (SFFAS #10, par. 25-27)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	20%	Vol 4, Chpt 6 - 060210.H	SFFAS #10
179	Both	1.1.6.1.1.7.11	Expense expenditures that result in only extending the useful life or capacity of the software (SFFAS #10, par. 25-27)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	10%	Vol 4, Chpt 6 - 060210.H	SFFAS #10
180	Both	1.1.6.1.1.7.12	Recognize a loss and adjust the book value accordingly if software becomes impaired (SFFAS # 10, par. 28-30)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	21%	Vol 4, Chpt 6 - 060210.I	SFFAS #10
181	Both	1.1.6.1.1.7.13	Adjust the net realizable value and, if any, recognize a loss on developmental software when it is concluded that the software will not be placed in service (SFFAS # 10, par. 31)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	6%	Vol4, Chpt 6 - 060210.I.2	SFFAS #10

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182	Both	1.1.6.1.1.7.14	Amortize software in a systematic and rational manner over the estimated useful life (5 years) of the software (SFFAS #10, par. 31)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	20%	DRAFT Vol 4, Chpt 6 - 060210.J	SFFAS #10
183	Both	1.1.6.1.1.7.15	Retain source documentation for all capitalized internal use software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/05	10%	Vol 1, Chpt 9 - 090202	SFFAS #10
3	Both	1.1.1	Improve Accountability over the Fund Balance with Treasury Account	DFAS	ASA(FM&C)	10/1/98	9/30/04	96%	Vol 4, Chpt 2; Vol 11B Chpt 4	
4	GF	1.1.1.1	Issue and implement guidance for resolving the unreconcilable amounts on the check issue differences	DFAS	ASA(FM&C), MACOMs	6/28/99	9/30/03	100%	Vol 4, Chpt 2; Vol 11B Chpt 4 - 040103-040104	SFFAS #1, TFM
5	GF	1.1.1.2	Determine how to resolve older check issue discrepancies, when documentation is no longer available	DFAS	ASA(FM&C), MACOMs, Treasury	1/1/02	9/30/03	100%	Vol 11B, Chpt 4 - 040104	SFFAS #1, TFM
6	WCF	1.1.1.7	Reconcile long standing undistributed disbursements and collections so that FBWT amounts are properly adjusted for these amounts	DFAS		10/1/98	3/30/04	100%	Vol 4, Chpt2 - 020402.B&C; Vol 4, Chpt 2 - 020501.B; Vol 11B, Chpt 4 - 040110	
7	WCF	1.1.1.7.1	Identify unsupported amounts *	DFAS		10/1/98	12/29/00	100%		SFFAS #1, TFM
8	WCF	1.1.1.7.2	Provide guidance for disposition of unsupported balances	DFAS		5/31/00	9/30/02	100%		SFFAS #1, TFM
9	WCF	1.1.1.7.3	Make necessary adjustments and eliminate the unsupported, undistributed disbursements and collections	DFAS	ASA(FM&C), AAA	3/9/99	3/30/04	100%		SFFAS #1, TFM

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10	Both	1.1.1.8	Accurately report Fund Balance with Treasury	DFAS		11/2/99	9/30/03	100%		
11	Both	1.1.1.8.1	Reconcile and clear the statement of differences^	DFAS	AAA	11/2/99	9/30/03	100%		SFFAS #1, TFM
12	GF	1.1.1.8.2	Correctly report General Fund balance in financial statements^	DFAS		12/10/01	9/30/03	100%		SFFAS #1, TFM
14	Both	1.1.1.10	Establish Long-Term Solutions to improve the accountability and reporting of FBWT	DFAS		10/1/98	9/30/04	90%		SFFAS #1
15	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		11/30/01	11/30/01	100%	Vol 4, Chpt 2 - 020102.C.9; Vol 6B, Chpt 10 - 100502.E	SFFAS #1, TFM
16	GF	1.1.1.12	Institutionalize the monthly reconciliation and reporting of FBWT GLA with Treasury balances	DFAS		10/1/99	9/30/04	85%		
17	GF	1.1.1.12.1	Incorporate institutionalized procedures	DFAS	OUSD(C)	10/1/99	12/29/00	100%		SFFAS #1, TFM
18	GF	1.1.1.12.2	Develop Training Course	DFAS		1/31/00	3/29/02	100%		SFFAS #1, TFM
19	GF	1.1.1.12.3	Deliver training to DFAS-IN and OPLOCs	DFAS		11/30/01	9/30/03	100%		SFFAS #1, TFM

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20	GF	1.1.1.12.4	Conduct follow-up and validate effectiveness & application of new reconciliation procedures	DFAS		7/22/02	9/30/04	50%		SFFAS #1, TFM
21	GF	1.1.2	Improve Accountability over Investments^	DFAS		1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
22	GF	1.1.2.1	Record Investments (U.S.Treasury Securities) at par value in prescribed GLACs	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
23	GF	1.1.2.2	Maintain an investment subsidiary ledger containing name, type, acquisition date, acquisition cost, yield or interest rate, discount or premium, maturity date, and other applicable information for each investment	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
24	GF	1.1.2.3	Maintain proper recording for gains or losses by comparing the principal proceeds, the book value of the U.S. Treasury securities and any remaining unamortized premium or discount	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
25	GF	1.1.2.4	Perform quarterly reconciliation with Bureau of Public Debt	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
26	GF	1.1.2.5	Process transaction confirmations from Treasury in month of notification	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
27	GF	1.1.2.6	Retain all financial transactions and documents	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
28	GF	1.1.2.7	Record unamortized and amortized discounts or premiums in prescribed GLACs	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM

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29	GF	1.1.2.8	Ensure proper recording of income of the sale of investments	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
30	GF	1.1.2.9	Amortize premiums and discounts over the life of investments	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
31	GF	1.1.2.10	Quarterly report investments to fund managers for joint reviews or when there is a change in trust fund managers or other employees having access to the investment, substantial addition, disposition or replacement in the composition of the portfolio	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
32	GF	1.1.2.11	Reconcile investment values in departmental reports with Treasury Trial Balance	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
33	GF	1.1.2.12	Reconcile source documents processed through PBAS with expenditure data	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
34	Both	1.1.3	Improve Accountability of all Army Receivables (Entity and Non-Entity Governmental and Intragovernmental)	DFAS		10/1/98	7/15/04	100%	Vol 4, Chpt 3; Vol 11B, Chpt 4 - 0402	
37	Both	1.1.3.1.1.1	Designate an activity within DFAS to officially receive Army fraud recoveries and process to the accountable activity	DFAS		10/1/03	2/9/04	100%		AAA Audit A-2003-0265-FFG
38	Both	1.1.3.1.1.2	Document and disseminate the roles and responsibilities for receipt of fraud recoveries to the designated DFAS activity	DFAS		10/1/03	2/9/04	100%		AAA Audit A-2003-0265-FFG
45	Both	1.1.3.2	Determine the source of all Army Receivables and ensure that all receivables are identified and recorded	DFAS		10/2/01	9/30/02	100%	Vol 4, Chpt 3 - 030301; Vol 11B Chpt - 040203	

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46	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)	DFAS	TJAG	10/2/01	9/30/02	100%	Vol 4, Chpt 3 - 030301; Vol 11B, Chpt 4 - 040203.A	SFFAS #1 and #5
47	GF	1.1.3.2.2	Establish reasonable estimates when the amount of the receivable is unknown (SFFAS # 1, par. 41) ^	DFAS	TJAG	10/25/01	9/27/02	100%	Vol 4, Chpt 3 - 030303; 11B5400	SFFAS #1 and #5
48	Both	1.1.3.3	Determine if there is a need for an allowance for bad debt account	DFAS	ASA(FM&C)	10/1/98	7/15/04	100%	Vol 11B Chpt 4 - 040207.E Vol 4, Chpt 3 - 0305	
49	GF	1.1.3.3.1	Determine if allowance for bad debt account is accurately recorded (Public Only)	DFAS	ASA(FM&C), AAA	10/1/98	7/15/04	100%	Vol 11B Chpt 4 - 040207.E; Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
50	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)^	DFAS		10/2/01	7/15/04	100%	Vol 11B Chpt 4 - 040207.D; Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
51	Both	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		10/2/01	7/15/04	100%	Vol 11B Chpt 4 - 040207.A; Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
52	Both	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		10/2/01	3/31/04	100%	Vol 6B Chpt 10 - 100702	SFFAS #1 and #5
53	Both	1.1.4	Improve Accountability over all Army Cash and Other Monetary Assets	DFAS		9/30/94	9/30/07	46%	Vol 4, Chpt 2	
112	GF	1.1.5.2.9.2	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	9/30/07	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"

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113	GF	1.1.5.2.9.2.1	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in LMP (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	1/31/05	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
114	GF	1.1.5.2.9.2.2	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in GCSS Army (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	9/30/07	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
115	GF	1.1.5.2.9.3	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC^	DFAS	AMC	8/12/02	9/30/07	0%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
116	GF	1.1.5.2.9.3.1	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC in LMP^	DFAS	AMC	8/12/02	1/31/05	0%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
117	GF	1.1.5.2.9.3.2	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC in GCSS Army^	DFAS	AMC	8/12/02	9/30/07	0%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unserviceable Inventory and Operating Materials and Supplies"
122	GF	1.1.5.2.10.2	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations^	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040105, 040105A	
123	GF	1.1.5.2.10.2.1	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations in LMP^	DFAS	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040105, 040105A	
124	GF	1.1.5.2.10.2.2	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations in GCSS Army^	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040105, 040105A	
132	GF	1.1.5.2.11.2	Based on logistics transaction, properly account for in-transits in Army financial systems^	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040306C	

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133	GF	1.1.5.2.11.2.1	Based on logistics transaction, properly account for in-transits in LMP^	DFAS	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040306C	
134	GF	1.1.5.2.11.2.2	Based on logistics transaction, properly account for in-transits in GCSS Army^	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040306C	
212	GF	1.1.7.1.1.1.3.11	Recognize third party claims against foreclosed assets (SFFAS # 2, par. 58)^	DFAS	USACE	10/25/01	9/30/02	100%	No Reference	SFFAS #2
247	GF	1.1.11	Improve Accountability over all Army "Other Assets"	DFAS		7/26/00	9/30/02	100%	Vol 4, Chpt 7 - 070213	
248	Both	1.1.11.1	Improve Accountability over all Army Advances and Prepayments	DFAS		10/1/01	9/27/02	100%	Vol 4, Chpt 5	
249	Both	1.1.11.1.1	Report advances and prepayments paid out as assets (SFFAS # 1, par. 59)^	DFAS		10/1/01	9/27/02	100%	Vol 4, Chpt 5 - 050201	SFFAS #1
250	Both	1.1.11.1.2	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)^	DFAS		10/1/01	9/27/02	100%	Vol 4, Chpt 5 - 050201	SFFAS #1
251	GF	1.1.11.1.3	Separately report advances and prepayments to federal entities and non-federal entities (SFFAS # 1, par. 61)^	DFAS		10/25/01	9/27/02	100%	Vol 4, Chpt 5 - 050205	SFFAS #1
252	GF	1.1.11.1.4	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		7/26/00	9/30/02	100%	No Reference	SFFAS #2

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253	GF	1.1.11.1.5	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		7/26/00	9/27/02	100%		SFFAS #2
254	Both	1.2	Improve Accountability over all Army Liabilities	DFAS		9/30/94	9/30/06	58%	Vol 4, Chpts 8-14	
255	Both	1.2.1	Improve Accountability of all Army Accounts Payable (entity and Non-entity; Governmental and Intragovernmental)	DFAS		10/25/01	10/1/04	55%	Vol 4, Chpt 9	
256	Both	1.2.1.1	Validate payables from the field sites (SFFAS #1, Par. 78)	DFAS		10/23/03	10/1/04	0%		
257	Both	1.2.1.2	Validate all business rules affecting accruals in the departmental reporting process (SFFAS #1, Par. 78)	DFAS		10/23/03	10/1/04	0%		
258	Both	1.2.1.3	Establish auditable eliminations process (SFFAS #1, Par. 78)	DFAS		10/23/03	10/1/04	0%		
259	GF	1.2.1.4	Exclude amounts related to ongoing continuous expenses, such as salary and related benefits expense (SFFAS # 1, par. 75)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 9 - 090102.C & D	SFFAS #1
260	GF	1.2.1.5	Separately report payables owed to other federal agencies from those owed to the public (SFFAS # 1, par. 76)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 9 - 090306, 090307, & 090308	SFFAS #1
261	Both	1.2.1.6	Recognize payables upon acceptance of title and estimate the amounts owed in the absence of an invoice (SFFAS # 1, par. 77)^	DFAS		10/30/01	10/1/04	50%		SFFAS #1

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262	Both	1.2.1.7	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		10/25/01	9/30/02	100%		SFFAS #1
263	GF	1.2.1.8	Separately report payables covered and not covered by budgetary resources (SFFAS # 1, par. 80)^	DFAS		10/25/01	9/30/02	100%		SFFAS #1
264	Both	1.2.2	Improve Accountability over Intragovernmental Debt	DFAS		10/18/01	6/30/04	100%	Vol 4, Chpt 9 - 090312	
265	Both	1.2.2.1	Recognize interest accrued but unpaid as interest payable and report as a liability (SFFAS # 1, par. 81)^	DFAS		10/18/01	6/30/04	100%	Vol 4, Chpt 9 - 090312	SFFAS #1
266	Both	1.2.2.2	Separately report interest payable to federal entities and to the public (SFFAS # 1, par. 82)^	DFAS		10/18/01	9/30/02	100%		SFFAS #1
267	Both	1.2.3	Improve Accountability over Military Retirement Benefits and Other Employment Related Acutarial Liabilities	DFAS		10/18/01	7/30/04	100%	Vol 4, Chpt 10	
268	Both	1.2.3.1	Improve Accountability over Pensions, Other Retirement Benefits, and Other Post-employment Benefits (SFFAS # 5, par. 61-121)	DFAS		10/18/01	7/30/04	100%		
269	Both	1.2.3.1.1	Record Pension Benefits (SFFAS # 5, par. 61-76)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 10 - 100311	SFFAS #1, #5
270	Both	1.2.3.1.2	Record Other Retirement Benefits (i.e. Military Retirement Health Benefits) (SFFAS # 5, par. 79-92)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 10 100312	SFFAS #1, #5

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271	Both	1.2.3.1.3	Record Other Post-employment Benefits (i.e. Workers Compensation) (SFFAS # 5, par. 94-96)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 10 100312-100315	SFFAS #1, #5
272	Both	1.2.3.1.4	When recording an annual leave compensation expense also record a liability for annual leave	DFAS		10/1/03	7/30/04	100%		
273	Both	1.2.3.2	Improve Accountability over Insurance and Guarantees (SFFAS # 5, par. 97-121)	DFAS		10/18/01	9/30/02	100%		
274	Both	1.2.3.2.1	Record liabilities resulting from insurance and guarantees (SFFAS # 5, par. 97-114)^	DFAS		10/18/01	9/30/02	100%		SFFAS #1, #5
275	Both	1.2.3.2.2	Record liabilities resulting from Whole Life Insurance (SFFAS # 5, par. 115-121)^	DFAS		10/18/01	9/30/02	100%		SFFAS #1, #5
276	GF	1.2.4	Improve Accountability over Loan Guarantee Liabilities	DFAS		10/18/01	9/30/02	100%	Vol 12, Chpt 4	
277	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		10/18/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.A	SFFAS #2
278	GF	1.2.4.3	Recognize acquired loans (SFFAS # 2, par. 59)^	DFAS		10/18/01	9/30/02	100%	Vol 12, Chpt 4 - 0407	SFFAS #2
372	WCF	1.2.6.4	Remove accrued funded payroll from "Other Liabilities" and report separately (SFFAS # 1, par. 83-84) *	DFAS		10/1/01	2/28/02	100%		SFFAS #1, #5

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373	GF	1.2.6.5	Properly accrue and report military and civilian pay accrual and leave liabilities (SFFAS # 1, par. 84)^	DFAS		4/3/01	6/30/04	100%	Vol 4, Ch 10 - 100304	SFFAS #1, #5
374	GF	1.2.6.6	Report advances and prepayments as "Other Current Liability" (SFFAS # 1, par. 85)^	DFAS		10/18/01	9/30/02	100%		SFFAS #1
375	WCF	1.2.6.9	Recognize amounts for Unemployment benefits in accordance with SFFAS # 6, par. 63^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 9 - 100315	SFFAS #1, #5
376	Both	1.2.6.10	Properly accrue all remaining material liabilities (contract holdback, cancelled appropriations, TERA, etc.)	DFAS		10/23/03	10/1/04	80%		
383	Both	1.3	Improve Accountability over Net Position	DFAS		10/25/01	9/30/05	14%		
384	GF	1.3.1	Report unexpended appropriations in the calculation of Net Position (SFFAS # 7, par 69)^	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 6 - 060101, 060201, 060204.D	SFFAS #7
385	GF	1.3.2	Validate expended and unexpended business processes	DFAS		10/23/03	9/30/05	0%		
386	GF	1.3.3	Validate cumulative results reporting and define methods to demonstrate auditability for current and historical reporting	DFAS		10/23/03	9/30/05	0%		
387	GF	1.3.4	Validate DDRS-B properly records all transactions to meet 'Statement of Change in Net Position' requirements	DFAS		10/23/03	9/30/05	0%		

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394	Both	2.3	Determine the Net Cost of Operations	DFAS		10/1/98	9/29/06	39%		
407	GF	2.3.4	Validate DDRS-B properly records all transactions to meet 'Statement of change in Net Position requirement	DFAS		10/23/03	9/30/05	0%		
444	GF	2.4.3.4.7	Improve Cost Accounting for Direct Loans and Loan Guarantees	DFAS		7/20/01	9/30/02	100%	Vol 6B, Chpt 10 - 101001.A; Vol 12, Chpt 4 - 040202.D	
445	GF	2.4.3.4.7.1	Recognize the subsidy cost for direct loans and loan guarantees (SFFAS # 2, par. 24-29)^	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.D.1	SFFAS #2, #18, #19
446	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		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.D.2	SFFAS #2, #18, #19
447	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		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.E	SFFAS #2, #18, #19
448	GF	2.4.3.4.7.4	Estimate the default costs for direct loans and loan guarantees (SFFAS # 2, par. 33, 34, 36)^	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.F	SFFAS #2, #18, #19
449	GF	2.4.3.4.7.5	Recognize costs for administering credit activities as administrative expense (SFFAS # 2, par. 38)^	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.I	SFFAS #2, #18, #19
450	GF	2.4.3.4.7.6	Recognize a modification expense for the cost of direct loans (SFFAS # 2, par. 45-47)^	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.I	SFFAS #2, #18, #19

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451	GF	2.4.3.4.7.7	Recognize the modification expense for a loan guarantee (SFFAS # 2, par. 49-51)^	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.K	SFFAS #2, #18, #19
452	GF	2.4.3.4.7.8	Report modification costs for the sale of loans and prepare a footnote to the financial statements (SFFAS # 2, par. 53-55)^	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.I.3	SFFAS #2, #18, #19
453	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		10/25/01	9/30/02	100%	Vol 6B, Chpt 10 - 1009	SFFAS #2, #18, #19
454	GF	2.4.3.4.7.10	Prepare notes to the financial statements (SFFAS # 18, par. 9-11)^	DFAS		7/20/01	9/30/02	100%		SFFAS #2, #18, #19
458	Both	2.5	Improve accountability over Exchange Revenue	DFAS		10/25/01	10/31/02	100%	Vol 4, Chpt 18 - 180402.A	
459	WCF	2.5.1	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		1/25/02	10/31/02	100%	Vol 4, Chpt 18 - 180402.A	SFFAS #7
460	WCF	2.5.2	Recognize exchange revenue as a financing source (SFFAS # 7, par. 43)^*	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180201.C.3	SFFAS #7
461	GF	2.5.3	Recognize exchange revenues required to be transferred to Treasury or another government entity as a transfer-out (SFFAS # 7, par. 73)^	DFAS		10/25/01	9/30/02	100%		SFFAS #7
463	Both	3.1	Ensure proper recording of prior period adjustments	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 17 - 172301	SFFAS #2, #7, and #21

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464	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		10/25/01	9/30/02	100%		SFFAS #6, #7
465	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		10/25/01	9/30/02	100%	Vol 4, Chpt 13 - 130108.A.2	SFFAS #6, #7
466	Both	3.1.3	Recognize and record prior period adjustments to offset clean-up cost liabilities for general PP&E (SFFAS # 6, when appropriate par. 105)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 13 - 130108.A.2; Vol 6B, Chpt 10 - 102202	SFFAS #6, #7
467	Both	3.1.4	Disclose adjustments for offsetting charges for prior period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 14, 14203; Vol 6B, Chpt 10 - 102202	SFFAS #6, #7
468	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		10/25/01	9/30/02	100%		SFFAS #6, #7
469	WCF	3.2	Clean-up existing balances	DFAS		10/1/98	9/30/03	100%	N/A	
470	WCF	3.2.1	Assist OPLOC Rock Island in obtaining supporting documents*	DFAS		10/1/98	12/29/00	100%	N/A	N/A
471	WCF	3.2.2	Submit input to DFAS for resolution*	DFAS	ASA(FM&C), OUSD(C)	10/1/98	12/29/00	100%	N/A	N/A
472	WCF	3.2.3	Request DFAS to determine resolution*	DFAS		10/1/98	12/29/00	100%	N/A	N/A

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473	WCF	3.2.4	Coordinate efforts with DFAS for submission to ASA(FM&C)*	DFAS		10/1/98	12/29/00	100%	N/A	N/A
474	WCF	3.2.5	Initiate action to implement results*	DFAS		10/1/98	12/29/00	100%	N/A	N/A
475	WCF	3.2.6	Verify that existing balances have been cleaned up	DFAS		9/30/03	9/30/03	100%	Vol 4, Chpt 6 - 060305	N/A
478	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		10/25/01	9/30/02	100%		SFFAS #7
479	Both	4	Improve Accountability and Oversight of Budgetary Resources (Statement of Budgetary Resources)	DFAS		10/1/98	9/29/06	72%		
480	Both	4.1	Determine the Status of all Army General Fund Budgetary Resources	DFAS		10/1/99	9/29/06	79%		
481	Both	4.1.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		10/1/99	9/29/06	79%	N/A	
482	Both	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		1/1/01	2/28/02	100%	N/A	N/A
483	Both	4.1.1.2	Assist in the expansion of Central Disbursing to Europe	DFAS		10/1/99	11/30/00	100%	N/A	N/A

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484	Both	4.1.1.3	Secure Obligation Posting Agreement with Army and Defense	DFAS		10/1/99	10/31/00	100%	N/A	N/A
485	Both	4.1.1.4	Verify prevalidation to zero dollar threshold (Non-MOCAS)	DFAS		9/18/00	6/28/02	100%	N/A	N/A
486	Both	4.1.1.5	Verify MOCAS prevalidation to \$25,000	DFAS		6/28/02	6/28/02	100%	N/A	N/A
487	Both	4.1.1.6	Focus on streamlining inflow and cleaning up backlog	DFAS		10/1/99	10/31/02	100%	N/A	N/A
488	Both	4.1.1.7	Continue to expand contract reconciliation efforts and support all initiatives to improve the process	DFAS		10/1/99	10/31/02	100%	N/A	N/A
489	Both	4.1.1.8	Completely reconcile and close all old contracts	DFAS	ASA(FM&C)	10/4/99	9/29/06	21%	N/A	N/A
491	Both	4.1.1.10	Continue effort to fund customer/DFAS contractor support for reconciliation	DFAS	ASA (FM&C)	10/5/99	10/13/03	100%		
492	Both	4.1.1.11	Continue to develop/implement initiatives based upon root cause analyses	DFAS		10/5/99	10/13/03	100%		
493	Both	4.1.1.12	Convert remaining multiple customer sites making payments for DFAS Network to Operational Data Store	DFAS		10/4/99	10/10/03	100%	N/A	N/A

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494	Both	4.1.1.13	Support Joint Task Groups to improve processes, reduce problems and eliminate cross-disbursements in DoD	DFAS		10/5/99	9/30/03	100%		
495	Both	4.1.1.16	Validate corrective actions	DFAS	AAA	10/5/99	10/10/03	100%		
496	GF	4.2	Develop and issue procedures for reconciling balances in suspense account 6875 and 3875 with Treasury^	DFAS	AAA	10/1/99	9/30/04	70%		
497	GF	4.2.1	Initiate corrective action if necessary^	DFAS		10/1/99	9/30/04	70%	N/A	
498	GF	4.2.1.1	Correct the improper use of suspense accounts^	DFAS		12/1/99	3/31/03	100%	N/A	TFM
499	GF	4.2.1.2	Eliminate suspense account balances over 90 days^	DFAS		10/1/99	9/30/04	50%	N/A	N/A
500	GF	4.2.1.3	Validate all corrective actions^	DFAS		1/2/01	9/30/04	70%	N/A	N/A
501	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		9/4/01	7/30/04	100%	N/A	N/A
502	GF	4.4	Implement procedures requiring periodic tests to ensure the databases remain in balance^	DFAS	ASA(FM&C)	4/2/01	7/30/04	100%		N/A

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503	WCF	4.5	Determine the Status of all Army Working Capital Fund Budgetary Resources	DFAS		10/1/98	12/29/04	25%		
504	WCF	4.5.1	Verify audit trails are in place	DFAS		6/26/01	12/29/04	0%		FMFIA, A-127
505	WCF	4.5.2	Verify documentation supporting adjustments^*	DFAS		10/1/98	3/30/01	100%		FMFIA, A-127
506	WCF	4.5.3	Use the 4000 budgetary accounts to prepare the Statement of Budgetary Resources	DFAS		1/1/01	10/29/04	0%		FFMIA, A-127
507	Both	4.6	Implement DDRS-Budgetary for departmental reporting	DFAS		10/23/03	9/29/06	75%		N/A
508	Both	5	Improve Accountability for all Army Financing Sources (Statement of Financing)	DFAS	ASA(FM&C)	8/30/01	9/30/05	63%	N/A	
509	Both	5.1	Provide guidance on completing Statement of Financing	DFAS		8/30/01	10/31/02	100%		SFFAS #2, #7, OMB Bulletin 01-09
510	Both	5.2	Develop process for implementing OSD guidance upon its receipt^	DFAS		10/1/02	9/30/04	75%	Vol 6B, Chpt 8	
513	Both	5.4	Ensure that the cost capitalized on the balance sheet is accurately reported^	DFAS	AAA	2/1/02	9/30/05	23%	N/A	N/A

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514	Both	5.5	Correct all recommendations on audit report for FY00 Statement of Financing	DFAS		7/3/02	9/30/05	50%		N/A
515	GF	5.7	Improve accountability over Other Financing Sources^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 16 - 160203; Vol 4, Chpt 18 - 180102	
516	GF	5.7.1	Verify that appropriations used, intragovernmental transfers of goods and services, and imputed financing are included as financing sources (SFFAS # 7, par. 68)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 16 - 160203	SFFAS #7
517	GF	5.7.2	Recognize used appropriations as a financing source (SFFAS # 7, par. 70)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180201.C.2	SFFAS #7
518	GF	5.7.3	Recognize an imputed financing source equal to imputed costs of goods and services provided by other entities without reimbursement (SFFAS # 7, par. 71)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180201.C.3	SFFAS #7
519	GF	5.7.4	Recognize a transfer-in of cash or other capitalized asset as an additional financing source in result of operations (SFFAS # 7, par. 72)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180503	SFFAS #7
520	GF	5.7.5	Recognize the amortized amount of direct loans as an increase or decrease in interest income (SFFAS # 2, par. 30)^	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180503	SFFAS #2, #7, #18, #19
521	GF	5.7.6	Recognize interest accrued on direct loans including amortized interest as interest income (SFFAS # 2, par. 37)^	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 8 - 080201	SFFAS #2, #7, #18, #19
522	GF	5.8	Prepare reconciliations between budgetary resources obligated and net cost of operations (SFFAS # 7, par. 78)^	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 10 - 1003 Note 1.D	SFFAS #7

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523	Both	5.9	Explain in appropriate detail, the obligations basis used in budgetary and accrual accounting (SFFAS # 7, par. 80)^	DFAS		10/25/01	9/30/02	100%		SFFAS #7
524	GF	5.10	Validate DDRS-Budgetary properly records all transactions to meet Statement of Finance requirements	DFAS		10/23/03	9/30/05	0%		
549		7.2	Commodity Command Standard System-Financial (CCSS-F) - To be replaced by LMP	DFAS		10/2/98	9/30/04	0%		
611	GF	7.6.21	Establish EDI Interfaces for MOCAS contracts	DFAS		11/1/04	12/29/06	0%		
557	GF	7.4.6	Conduct FFMIA compliance audit and provide report on the system compliance status	DODIG		1/1/04	7/30/04	100%		
156	GF	1.1.6.1.1.4	Validate AMMEDDPAS data integrity	MEDCOM	ARMY G-4, AMC, ASA(FM&C)	7/4/00	9/30/02	100%	N/A	N/A
548	GF	7.1	Army Medical Department Property Accounting System to be replaced by Defense Medical Logistics Standard Support System (DMLSS)	MEDCOM		9/30/02	3/1/05	0%		
142	GF	1.1.6.1.1.2.1	Provide OSD Guidance for the capitalization and depreciation of military equipment	OUSD(ATL)		10/1/02	10/29/04	95%		SFFAS #6, #8, #11
145	GF	1.1.6.1.1.2.4	Establish a baseline of all Army Military Equipment	OUSD(ATL)	ASA(FM&C), ARMY G-4, ASA(ATL)	10/1/02	9/29/06	0%		SFFAS #6, #8, #11

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56	WCF	1.1.5.1.1	Provide guidance for establishing the value of Inventory using a historical cost method	OUSD(C)		7/6/01	7/6/01	100%		OUSD(C) Memo July 6, 2001 " Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
57	WCF	1.1.5.1.2	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand Inventory at the time systems are converted to a historical cost method)	OUSD(C)		9/1/03	9/29/04	50%		
58	WCF	1.1.5.1.3	Provide policy for reporting Excess, Obsolete and Beyond Repair Inventory	OUSD(C)		3/28/01	8/12/02	100%	DRAFT FMR Vol 11B, Chpt 5 - 051503D, OUSD Memo August 12, 2002 " Accounting for Excess, Obsolete, and	SFFAS # 3, par. 48 - OUSD
59	WCF	1.1.5.1.4	Incorporate the revised valuation policy for Inventory into the DoD FMR (DoD 7000.14-R)	OUSD(C)		3/2/01	12/31/04	75%		
61	WCF	1.1.5.1.6	Provide policy so the Army can value Inventory held for repair using either the allowance or direct method (SFFAS # 3, para. 32 & 33)(OUSD(C) prescribed the use of the allowance method in the 04AUG2003 memo)	OUSD(C)		9/28/01	12/31/04	75%		OUSD(C) memo 4AUG2003 - " Accounting for Inventory Held for Repair in Working Capital Funds" SFFAS #3
81	GF	1.1.5.2.1	Provide guidance for establishing the value of OM&S using a historical cost method	OUSD(C)		7/6/01	7/6/01	100%		OUSD Memo 6JUL2001 " Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
82	GF	1.1.5.2.2	Provide policy for valuation of operating expenses associated with consumption of OM&S in normal operations	OUSD(C)		3/2/01	9/30/01	100%	Vol 4, Chpt 4 - 040105	
83	GF	1.1.5.2.3	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand OM&S at the time systems are converted to a historical cost method)	OUSD(C)		9/1/03	9/30/04	50%		
84	GF	1.1.5.2.4	Provide Policy for reporting Excess, Obsolete and Beyond Repair OM&S	OUSD(C)		3/28/01	8/12/02	100%		SFFAS # 3, par. 48, OUSD Memo 12AUG2002 " Accounting for Excess, Obsolete, and Unserviceable Inventory and Operating Materials

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85	GF	1.1.5.2.5	Incorporate the revised valuation policy for OM&S into the DoD FMR (DoD 7000.14-R)	OUSD(C)		3/2/01	5/31/05	25%		
351	GF	1.2.5.6.4	Develop guidance to identify and report unexploded ordnance	OUSD(C)	ACSIM	8/2/02	8/2/02	100%		
612	GF	7.7	Property Book Unit Supply Enhanced (PBUSE)	PEO EIS	ASA(FM&C) AAA	1/1/03	9/30/07	96%		
613	GF	7.7.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	PEO EIS	AAA	1/1/03	4/30/03	100%		
614	GF	7.7.2	Map DFAS Blue Book and JFMIP requirements to PBUSE business processes	PEO EIS	AAA	5/1/03	9/18/03	100%		
615	GF	7.7.3	Document PBUSE compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	PEO EIS	AAA	7/1/03	7/30/03	100%		
616	GF	7.7.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	PEO EIS		5/1/03	9/30/03	100%		
617	GF	7.7.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	PEO EIS	ASA(FM&C)	10/1/03	6/6/04	100%		
618	GF	7.7.6	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	PEO EIS		5/1/03	10/30/04	99%		

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620	GF	7.7.8	Develop a corrective action plan to correct any deficiencies identified during FFIA audit	PEO EIS		1/1/04	1/9/04	100%		
621	GF	7.7.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	PEO EIS		1/1/04	1/9/04	100%		
622	GF	7.7.10	Obtain approval of the system corrective plan from ASA(FM&C)	PEO EIS	ASA(FM&C)	4/1/04	10/1/04	75%		
623	GF	7.7.11	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	PEO EIS		5/3/04	6/6/04	100%		
625	GF	7.7.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	PEO EIS	ASA(FM&C)	4/7/04	6/6/04	100%		
626	GF	7.7.14	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	PEO EIS	AAA	9/30/07	9/30/07	0%		
627	GF	7.7.15	Obtain approval of the system enhancement plan from ASA(FM&C)	PEO EIS	AAA	9/30/07	9/30/07	0%		
628	GF	7.7.16	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	PEO EIS	AAA	9/30/07	9/30/07	0%		
630	GF	7.7.18	Correct FFIA compliance deficiencies identified by audit, if any	PEO EIS		9/30/07	9/30/07	0%		

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631	GF	7.7.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	PEO EIS	AAA	9/30/07	9/30/07	0%		
751	GF	7.18	Standard Procurement System (SPS)	PEO EIS		5/14/04	9/30/07	58%		
752	GF	7.18.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	PEO EIS	SPS JPMO	5/14/04	7/30/04	100%		
753	GF	7.18.2	Map DFAS Blue Book and JFMIP requirements to SPS business processes	PEO EIS	SPS JPMO	7/30/04	9/17/04	20%		
754	GF	7.18.3	Document SPS compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
755	GF	7.18.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
756	GF	7.18.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
757	GF	7.18.6	Implement CFO compliance strategy to bring system functionality into compliance with the DFAS Blue Book and JFMIP	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
759	GF	7.18.8	Develop a corrective action plan to correct any deficiencies identified during FFIA audit	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		

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760	GF	7.18.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
762	GF	7.18.11	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
764	GF	7.18.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
765	GF	7.18.14	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
766	GF	7.18.15	Obtain approval of the system enhancements plan from ASA(FM&C)	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
767	GF	7.18.16	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
769	GF	7.18.18	Correct FFMIA compliance deficiencies identified by audit, if any	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
770	GF	7.18.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		
761	GF	7.18.10	Obtain approval of the system corrective action plan from ASA(FM&C) and OUSD©	PEO EIS	SPS JPMO	9/30/07	9/30/07	0%		

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35	Both	1.1.3.1	Improve accountability over accounts receivable due to criminal and civil fraud recovery	TJAG	DFAS	10/1/03	2/9/04	100%		AAA Audit A-2003-0265-FFG
36	Both	1.1.3.1.1	Monitor fraud cases from initiation to disbursement of recovered funds	TJAG		10/1/03	2/9/04	100%		AAA Audit A-2003-0265-FFG
39	Both	1.1.3.1.2	Verify that DOJ has reported all recoveries associated with an Army appropriation to the appropriate Army activity	TJAG		10/1/03	2/9/04	100%		AAA Audit A-2003-0265-FFG
40	Both	1.1.3.1.3	Establish interim procedures to strengthen communication lines and relationships among activities involved in the fraud recovery process while a management information system is under development	TJAG	DFAS	10/1/03	11/14/03	100%		AAA Audit A-2003-0265-FFG
41	Both	1.1.3.1.3.1	Host a workshop to discuss the weaknesses in the current fraud recovery process and develop long-term solutions. This workshop should include all the components in the fraud recovery process	TJAG	DFAS	10/1/03	11/14/03	100%		AAA Audit A-2003-0265-FFG
42	Both	1.1.3.1.3.2	Select an approach to strengthen communication based on the outcome of the workshop, so that Army activities have the opportunity to determine whether recovery funds are available for use or whether alternative collection methods should be explored	TJAG	DFAS	10/1/03	11/14/03	100%		AAA Audit A-2003-0265-FFG
43	Both	1.1.3.1.4	Determine whether or not recovered funds are eligible for use based on the provision of 31 US Code subsection 3302	TJAG		10/1/03	11/14/03	100%		AAA Audit A-2003-0265-FFG
44	Both	1.1.3.1.5	Develop and implement a management information system to improve communication between parties involved in the fraud recovery process including the functionality provided in AAA Audit A-2003-0265-FFG and reporting the associated A/R and collections in AFS	TJAG	DFAS	10/1/03	11/14/03	100%		AAA Audit A-2003-0265-FFG
551	GF	7.4	Corps of Engineers Financial Management System (CEFMS)	USACE	ASA(FM&C) AAA	10/1/98	9/30/07	42%		

^ Requiring AAA review
* Obtained Audit Validation

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
552	GF	7.4.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (DFAS Blue Book) and JFMIP	USACE	AAA	5/1/02	10/1/02	100%		
553	GF	7.4.2	Map DFAS Blue Book and JFMIP requirements to CEFMS business processes	USACE	AAA	5/1/02	10/1/02	100%		
554	GF	7.4.3	Document CEFMS compliance deficiencies and functionality gaps with the DFAS Blue Book and JFMIP requirements	USACE	AAA	10/2/00	1/1/02	100%		
555	GF	7.4.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	USACE		10/2/00	1/1/02	100%		
556	GF	7.4.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	USACE	ASA(FM&C)	10/2/00	1/1/02	100%		
558	GF	7.4.7	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	USACE		6/1/04	9/30/05	68%		
559	GF	7.4.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	USACE		6/1/04	9/30/05	68%		
560	GF	7.4.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	USACE	ASA(FM&C)	8/2/04	9/30/05	68%		
561	GF	7.4.10	Implement corrective action plan to bring all current and added system functionality into compliance with the DFAS Blue Book and JFMIP	USACE		9/1/04	12/31/04	0%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
562	GF	7.4.11	Conduct follow-up audit of implemented corrective actions	USACE	AAA	1/3/05	3/30/05	0%		
563	GF	7.4.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	USACE	ASA(FM&C)	4/1/05	5/30/05	0%		
564	GF	7.4.13	As future system enhancements are required, develop a compliance strategy with the DFAS Blue Book and JFMIP containing cost estimates	USACE	AAA	9/30/07	9/30/07	0%		
565	GF	7.4.14	Obtain approval of the system enhancement plan from ASA(FM&C)	USACE	AAA	9/30/07	9/30/07	0%		
566	GF	7.4.15	Implement system enhancement plan to bring added system functionality into compliance with the DFAS Blue Book and JFMIP	USACE	AAA	9/30/07	9/30/07	0%		
568	GF	7.4.17	Correct FFIA compliance deficiencies identified by audit, if any	USACE		9/30/07	9/30/07	0%		
569	GF	7.4.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the DFAS Blue Book and JFMIP	USACE	AAA	10/1/98	9/30/07	0%		

^ Requiring AAA review
* Obtained Audit Validation