

## **APPENDIX B**

# **STATEMENT ON FINANCIAL MANAGEMENT SYSTEMS COMPLIANCE**



## **STATEMENT ON FINANCIAL MANAGEMENT SYSTEMS COMPLIANCE WITH FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT (FFMIA) REQUIREMENTS**

Pursuant to Section 4 of the “Federal Managers’ Financial Integrity Act of 1982,” the Department of Defense (the DoD) evaluated its critical financial management systems, as defined by the Office of Management and Budget (OMB), during the fiscal year ending September 30, 2000. Evaluations were conducted to determine compliance with the requirements of FFMIA. The evaluation methods included reviews employing the Defense Finance and Accounting Service’s “A Guide to Federal Requirements for Financial Management Systems” and examinations performed by auditors from the Office of the Inspector General, and DoD auditors from the Departments of the Army, the Navy and the Air Force using generally accepted government auditing standards prescribed by the Comptroller General.

The results of evaluations and audits showed that the majority of DoD’s critical financial management systems, as listed following this statement, do not comply with the requirements of the FFMIA as described in OMB Bulletin No. 98-08. Many of these systems also perform similar functions resulting in inefficiencies and disparities between business practices. The DoD currently has initiatives underway to implement compliant finance, accounting, and feeder systems as detailed in Volume II of this FY 2000 Financial Management Improvement Plan.

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## FY 2000 Critical Financial Management Systems Inventory

This section summarizes the number and type of systems that the DoD is reporting for FY 2000. Systems are subdivided into three main categories: critical finance, critical accounting, and critical feeder systems.

<b>CRITICAL FINANCE SYSTEMS</b>	
Civilian Pay	1
Debt Management	1
Military Pay	3
Contractor/Vendor Pay	4
Disbursing	4
Transportation Payment	1
Travel Payment	1
<b>Total critical finance systems</b>	<b>15</b>
<b>CRITICAL ACCOUNTING SYSTEMS</b>	
Defense Working Capital Fund	25
General Fund	16
Security Assistance	5
Departmental Reporting	7
Cash Accountability	6
Trust Fund	1
Other Accounting Functions	1
<b>Total critical accounting systems</b>	<b>61</b>
<b>CRITICAL FEEDER SYSTEMS</b>	
Department of the Army	16
Department of the Navy (Navy and Marine Corps)	24
Department of the Air Force	42
Defense Agencies/DoD Field Activities	9
<b>Total critical feeder systems</b>	<b>91</b>
<b>TOTAL DoD CRITICAL FINANCE, ACCOUNTING, AND FEEDER SYSTEMS</b>	
<b>Total critical finance, accounting, and feeder systems</b>	<b>167</b>

<b>FY 2000 Financial Management Systems Inventory</b>			
<b>CRITICAL FINANCE SYSTEMS</b>			
	<b>System Name</b>	<b>Acronym</b>	<b>Owner</b>
<b>Civilian Pay</b>			
1	Defense Civilian Pay System	DCPS	DFAS
<b>Debt Management</b>			
1	Defense Debt Management System	DDMS	DFAS
<b>Military Pay</b>			
1	Defense Joint Military Pay System	DJMS	DFAS
2	Defense Retiree and Annuitant Pay System	DRAS	DFAS
3	Marine Corps Total Force System	MCTFS	DFAS
<b>Contract/ Vendor Pay</b>			
1	Automated Voucher Examination Disbursing System	AVEDS	DLA
2	Computerized Accounts Payable System	CAPS	DFAS
3	Integrated Accounts Payable System	IAPS	DFAS
4	Mechanization of Contract Administration Services	MOCAS	DLA
<b>Disbursing</b>			
1	Automated Disbursing System	ADS	DFAS
2	Integrated Paying and Collection System	IPC	DFAS
3	Standard Finance System Redesign-1	SRD-1	DFAS
4	Standard Negotiable Instrument Processing System	SNIPS	DFAS
<b>Transportation Payment</b>			
1	Defense Transportation Payment System	DTRS	DFAS
<b>Travel Payment</b>			
1	Integrated Automated Travel System	IATS	DFAS

<b>FY 2000 Financial Management Systems Inventory</b>			
<b>CRITICAL ACCOUNTING SYSTEMS</b>			
	<b>System Name</b>	<b>Acronym</b>	<b>Owner</b>
<b>Defense Working Capital Funds</b>			
1	Air Force Industrial Funds General Ledger System	DMIF-IFGL	DFAS
2	Avfuel Management and Accounting System	AMAS	DFAS
3	Base Operations Support System	BOSS	DLA
4	Commodity Command Standard System	CCSS	DFAS
5	Defense Business Management System	DBMS	DLA
6	Defense Fuel Automated Management System	DFAMS	DFAS
7	Defense Industrial Financial Management System	DIFMS	DFAS
8	Defense Integrated Subsistence Management System	DISMS	DLA
9	Defense Working Capital Fund Accounting System	DWAS	DFAS
10	Federal Financial Accounting Management Information System	FAMIS	DISA
11	Financial Inventory Accounting and Billing System	FIABS	DFAS
12	Industrial Fund Accounting System	IFAS	DFAS
13	Material Financial Control System	MFCS	DON
14	Military Sealift Command Financial Management System	MSCFMS	DON
15	Military Traffic Management Command-Financial Management System	MTMC-FMS	MTMC
16	Naval Research Laboratory Integrated Management/Processing System	IMPS	DON
17	Navy Industrial Fund Financial Management Accounting System	NIFMAS	DON
18	NSWC Port Hueneme Division Real-Time Integrated Management System	RIMS	DON
19	Public Works Center Management Information System	PWCMIS	DON
20	Shipyards Management Information System	SYMIS	DON
21	Standard Army Financial Inventory Accounting and Reporting System	STARFIARS	DFAS
22	Standard Army Financial Inventory Accounting and Reporting System-Modernization	STARFIARS-MOD	DFAS
23	Standard Automated Material Management System	SAMMS	DLA
24	Standard Industrial Fund System	SIFS	DFAS
25	Standard Material Accounting System	SMAS	DFAS
<b>General Funds</b>			
1	Central Procurement Accounting System	CPAS	DFAS
2	Centralized Accounting and Financial Resources Management System	CAFRMS	DTRA
3	College and University Financial System	CUFS	TMA
4	Corps of Engineers Financial Management System	CEFMS	DOA
5	Defense Joint Accounting System	DJAS	DFAS
6	Financial Management Information System	FMIS	DON
7	General Accounting and Finance System	GAFS	DFAS
8	General Accounting and Reporting System	GAC	NSA

<b>FY 2000 Financial Management Systems Inventory</b>			
<b>CRITICAL ACCOUNTING SYSTEMS (CONT.)</b>			
	<b>System Name</b>	<b>Acronym</b>	<b>Owner</b>
<b>General Funds (cont.)</b>			
9	Regional Level Application Software System	RLAS	DOA
10	Resource Accounting and Management System	RAMS	TMA
11	Standard Accounting, Budgeting, and Reporting System	SABRS	DFAS
12	Standard Accounting and Reporting System	STARS	DFAS
13	Standard Finance System	STANFINS	DFAS
14	Standard Operations & Maintenance, Army Research and Development System	SOMARDS	DFAS
15	State Accounting & Budget Expenditure Reservation System	SABERS	DOA
16	Washington Headquarters Service Allotment Accounting System	WAAS	WHS
<b>Security Assistance</b>			
1	Centralized Integrated System for International Logistics System	CISIL	DOA
2	Defense Integrated Financial System	DIFS	DFAS
3	Management Information System International Logistics	MISIL	DON
4	Security Assistance Automated Management Support System	SAAMSS	DOA
5	Washington Headquarters Service Allotment Accounting System-Modified	WAAS-MOD	WHS
<b>Departmental Reporting</b>			
1	Air Force Stock Funds Accounting and Reporting System	AFSF	DFAS
2	Central Database System	CDB	DFAS
3	Command On-Line Accounting and Reporting System	COARS	DFAS
4	General Funds General Ledger System	GFGL	DFAS
5	Headquarters Accounting and Reporting System	HQARS	DFAS
6	Industrial Fund General Ledger System	IFGL	DFAS
7	Status of Funds System	SOF	DFAS
<b>Cash Accountability</b>			
1	Cash Reconciliation System	CRS	DFAS
2	Centralized Expenditures & Reimbursement Processing System	CERPS	DFAS
3	Defense Cash Accountability System	DCAS	DFAS
4	Financial Reporting System-Accounting	FRS-ACCTG	DFAS
5	Interdepartmental Fund Billing Group System	IFBGS	DFAS
6	Merged Accountability and Fund Reporting System	MAFR	DFAS
<b>Trust Fund</b>			
1	Trust Fund Accounting System	TFAS	WHS
<b>Other Accounting Functions</b>			
1	Program Budget Accounting System -Funds Distribution	PBAS-FD	DFAS

<b>FY 2000 Financial Management Systems Inventory</b>			
<b>CRITICAL FEEDER SYSTEMS</b>			
	<b>System Name</b>	<b>Acronym</b>	<b>Owner</b>
<b>Department of the Army</b>			
1	Army Medical Department Property Accounting System	AMEDD PAS	DOA
2	Commodity Command Standard System-Logistics	CCSS-L	DOA
3	Create On-Line Procurement System	COPS	DOA
4	Electronic Timekeeping System	ETS	DOA
5	Headquarters Application System	HAS	DOA
6	Integrated Facilities System	IFS	DOA
7	JUMPS Standard Terminal Input System	JUSTIS	DOA
8	Procurement Automated Data & Document System	PADDs	DOA
9	Real Estate Management Information System	REMIS	DOA
10	Standard Army Automated Contracting System	SAACONS	DOA
11	Standard Army Retail Supply System-Objective	SARSS-O	DOA
12	Standard Depot System	SDS	DOA
13	Standard Installation and Division Personnel System 3.0	SIDPERS 3.0	DOA
14	Standard Property Book System-Redesign	SPBS-R	DOA
15	Theater Army Medical Management Information System	TAMMIS	DOA
16	Worldwide Ammunition and Reporting System-New Technology	WARS-NT	DOA
<b>Department of the Navy (Navy and Marine Corps)</b>			
1	Aircraft Engine Management System	AEMS	DON
2	Aircraft Inventory Readiness and Reporting System	AIRRS	DON
3	Asset Tracking Logistics and Supply System Phase II+	ATLASS II+	DON
4	Conventional Ammunition Integrated Management System	CAIMS	DON
5	Craft and Boat Support System	CBSS	DON
6	Facilities Information System 2.0	FIS 2.0	DON
7	Facility Inventory Planning System	FIPS	DON
8	Industrial Logistics Support Management Information System	ILSMIS	DON
9	Integrated Technical Item Management Program	ITIMP	DON
10	Marine Ammunition Accounting and Reporting System II	MAARS II	DON
11	Marine Corps Unified Material Management System	MUMMS	DON
12	Momentum Financial Information System	MOMENTUM	DON
13	Navy Vessel Register	NVR	DON
14	Normalization of Data System	NORM	DON
15	Patuxent Inventory System	PAXIS	DON
16	Reserve Integrated Management System (Financial Management)	RIMS (FM)	DON
17	Shipboard Uniform Automated Data Processing System	SUADPS	DON
18	Standard Labor Data Collection and Distribution Application	SLDCADA	DON
19	Support Equipment Resources Management Information System	SERMIS	DON
20	Supported Activities Supply System	SASSY	DON

<b>FY 2000 Financial Management Systems Inventory</b>			
<b>CRITICAL FEEDER SYSTEMS (CONT.)</b>			
	<b>System Name</b>	<b>Acronym</b>	<b>Owner</b>
<b>Department of the Navy (Navy and Marine Corps) (cont.)</b>			
21	SWFLANT Missile History and Status Report System	MHSRS-LANT	DON
22	SWFPAC Missile History and Status Report System	MHSRS-PAC	DON
23	Uniform Automated Data Processing System-Inventory Control Point	UADPS-ICP	DON
24	Uniform Automated Data Processing System-Stock Point	UADPS-SP	DON
<b>Department of the Air Force</b>			
1	Accounting System for Industrial Procurement of GFM	ASIFP	DOAF
2	Acquisition and Due-In System	ADIS	DOAF
3	Acquisition Management Information System	AMIS	DOAF
4	Air Force Equipment Management System	AFEMS	DOAF
5	Air Force Restoration Information Management System	AFRIMS	DOAF
6	Airlift Services Industrial Funds Integrated Computer System	ASIFICS	DOAF
7	AMARC Business System	ABS	DOAF
8	Automated Business Services System	ABSS	DOAF
9	Automated Civil Engineer System-Real Property	ACES-RP	DOAF
10	Base Contracting Automated System	BCAS	DOAF
11	Case Management Control System	CMCS	DOAF
12	Combat Ammunition System-ACP	CAS-A	DOAF
13	Commercial Operations Integrated System	COINS	DOAF
14	Comprehensive Engine Management System	CEMS	DOAF
15	Contract Depot Maintenance Production and Cost System	CDMPC	DOAF
16	Depot Maintenance Budget and Management Cost System	MBMCS	DOAF
17	Depot Maintenance Equipment Program System	DMEPS	DOAF
18	Depot Maintenance Production Cost System	DMPCS	DOAF
19	Depot Maintenance Workload Planning and Control System	MWPCS	DOAF
20	Government Furnished Material and End Item Transaction Reporting System	GFMTR	DOAF
21	Information Processing Management System	IPMS	DOAF
22	Integrated Missile Data Base	IMDB	DOAF
23	Item Manager's Wholesale Requisition System	IMWRP	DOAF
24	Job Order Cost Accounting System II	JOCAS II	DOAF
25	Job Order Production Master System	JOPMS	DOAF
26	Maintenance Actual Material Cost System	MAMCS	DOAF
27	Maintenance Labor Distribution and Cost System	MLDCS	DOAF
28	Medical Logistics System	MEDLOG	DOAF
29	On-Line Vehicle Interactive Management System	OLVIMS	DOAF
30	Personnel Data System	PDS	DOAF
31	Project Order Control System	POCS	DOAF

<b>FY 2000 Financial Management Systems Inventory</b>			
<b>CRITICAL FEEDER SYSTEMS (CONT.)</b>			
	<b>System Name</b>	<b>Acronym</b>	<b>Owner</b>
<b>Department of the Air Force (cont.)</b>			
32	Reliability and Maintainability Information System	REMIS	DOAF
33	Reliability, Availability, and Maintainability Logistics Engineering Support System for Electronic Combat Pods and Integrated Systems	RAMPOD	DOAF
34	Requirements Data Bank	RDB	DOAF
35	Security Assist Management Information System	SAMIS	DOAF
36	Special Support Stock Control Distribution System	SSSCD	DOAF
37	Standard Base Supply System	SBSS	DOAF
38	Stock Control System–Recoverable Assembly Management Process	SCS-RAMP	DOAF
39	Stock Number User Directory	SNUD	DOAF
40	Time and Attendance Reporting System	TASYS	DOAF
41	Wholesale and Retail Receiving/Shipping System	WRRS	DOAF
42	Work Information Management System	WIMS	DOAF
<b>Defense Agencies/DoD Field Activities</b>			
1	Accounting and Inventory Management System	AIMS	DeCA
2	Automated Time, Attendance, and Production System	ATAAPS	DFAS
3	Defense Civilian Personnel Data System	DCPDS	DHRA
4	Defense Medical Logistics Standard Support Program	DMLSS	TMA
5	Defense Property Accountability System	DPAS	DLA
6	Foreign Military Sales Credit System	FMSCS	DSCA
7	Procurement Request Information System	PRISM	NIMA
8	Standard Automated Voucher Examination System	SAVES	DeCA
9	Standard Procurement System	SPS	DCMA