

Exhibit 300: Capital Asset Plan and Business Case Summary

Part I: Summary Information And Justification (All Capital Assets)

Section A: Overview (All Capital Assets)

1. Date of Submission: 2010-03-12 16:12:23

2. Agency: 429

3. Bureau: 00

4. Name of this Investment: Cost Accounting System (CAS)

5. Unique Project (Investment) Identifier: 429-00-01-01-01-2030-00

6. What kind of investment will this be in FY 2011?: Operations and Maintenance

- Planning
- Full Acquisition
- Operations and Maintenance
- Mixed Life Cycle
- Multi-Agency Collaboration

7. What was the first budget year this investment was submitted to OMB? *

8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap; this description may include links to relevant information which should include relevant GAO reports, and links to relevant findings of independent audits.

The Cost Accounting System (CAS) was initially developed in an effort to complete a remediation plan to implement Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. CAS was certified for operation during the 4th QTR of FY 2002. CAS users are validated against the NRC LAN access and the CAS setup tables to insure that there is no unauthorized access. The data CAS uses is stored on a separate server encrypted at 256 Des. The data can only be accessed by those users who are mapped to the server by the administrator. CAS audit logs are verified by the CAS ISSO to insure no intrusions & unauthorized access. The Cost Accounting System enables the NRC to assign and allocate costs, trace allocation paths, & provide multidimensional analysis. This is achieved through interfacing both with HRMS system and the FFS system. The data gathered is used allocate cost across all agency programs to achieve full costing across all agency programs. CAS provides managers with cost data to assist them in evaluating the performance of their programs, to capture full cost of software development projects, & to produce reports for use in the compilation of the agency quarterly financial statements. CAS includes an obligation model that managers use for budget formulation decisions and Budget execution comparison. All the reports produced by CAS are verified & re-verified by the CAS operator & the administrator. The data in CAS is reconciled against the source data to insure the integrity of the data. This investment adheres to OMB Circular A-136 for Investment Management and OMB Circular A-127 for financial systems improvement, is managed by a Level 1 Certified Program Manager, & incorporates the best practices of OMB's Office of Federal Financial Management (OFFM). Security is maintained through the NRC Certification & Accreditation and Configuration Management processes. C&A of this investment is has been granted as of 08/09/2007. Risks have been identified & included in CAS Risk Management Plan & CPIC Program. Continuity of Operations is institutionalized and offsite storage of data is maintained. An Operational Analysis has performed and CAS is operating effectively. CAS has been funded for FY2011 to account for a delay in the implementation of the Core Financial System(CFS) and decommissioning of the system.

- a. Provide here the date of any approved rebaselining within the past year, the date for the most recent (or planned) alternatives analysis for this investment, and whether this investment has a risk management plan and risk register.**

9. Did the Agency’s Executive/Investment Committee approve this request? *
 a. If "yes," what was the date of this approval? *

10. Contact information of Program/Project Manager?

- Name: *
- Phone Number: *
- Email: *

11. What project management qualifications does the Project Manager have? (per FAC-P/PM)? *

- Project manager has been validated according to FAC-PMPM or DAWIA criteria as qualified for this investment.
- Project manager qualifications according to FAC-P/PM or DAWIA criteria is under review for this investment.
- Project manager assigned to investment, but does not meet requirements according to FAC-P/OM or DAWIA criteria.
- Project manager assigned but qualification status review has not yet started.
- No project manager has yet been assigned to this investment.

12. If this investment is a financial management system, then please fill out the following as reported in the most recent financial systems inventory (FMSI):

Financial management system name(s)	System acronym	Unique Project Identifier (UPI) number
*	*	*

a. If this investment is a financial management system AND the investment is part of the core financial system then select the primary FFMIA compliance area that this investment addresses (choose only one): *

- computer system security requirement;
- internal control system requirement;
- core financial system requirement according to FSIO standards;
- Federal accounting standard;
- U.S. Government Standard General Ledger at the Transaction Level;
- this is a core financial system, but does not address a FFMIA compliance area;
- Not a core financial system; does not need to comply with FFMIA

Section B: Summary of Funding (Budget Authority for Capital Assets)

1.

Table 1: SUMMARY OF FUNDING FOR PROJECT PHASES (REPORTED IN MILLIONS) (Estimates for BY+1 and beyond are for planning purposes only and do not represent budget decisions)									
	PY1 and earlier	PY 2009	CY 2010	BY 2011	BY+1 2012	BY+2 2013	BY+3 2014	BY+4 and beyond	Total
Planning:	*	*	*	*	*	*	*	*	*
Acquisition:	*	*	*	*	*	*	*	*	*
Subtotal Planning & Acquisition:	*	*	*	*	*	*	*	*	*
Operations & Maintenance:	*	*	*	*	*	*	*	*	*
Disposition Costs (optional):	*	*	*	*	*	*	*	*	*
SUBTOTAL:	*	*	*	*	*	*	*	*	*
Government FTE Costs should not be included in the amounts provided above.									
Government FTE Costs	*	*	*	*	*	*	*	*	*
Number of FTE represented by Costs:	*	*	*	*	*	*	*	*	*
TOTAL(including FTE costs)	*	*	*	*	*	*	*	*	*

2. If the summary of funding has changed from the FY 2010 President’s Budget request, briefly explain those changes:

*

Section C: Acquisition/Contract Strategy (All Capital Assets)

1. **Table 1: Contracts/Task Orders Table**

Contract or Task Order Number	Type of Contract/ Task Order (In accordance with FAR Part 16)	Has the contract been awarded (Y/N)	If so what is the date of the award? If not, what is the planned award date?	Start date of Contract/ Task Order	End date of Contract/ Task Order	Total Value of Contract/ Task Order (M)	Is this an Interagency Acquisition? (Y/N)	Is it performance based? (Y/N)	Competitively awarded? (Y/N)	What, if any, alternative financing option is being used? (ESPC, UESC, EUL, N/A)	Is EVM in the contract? (Y/N)
NRCDR0908321	FFP: Firm Fixed Price	Y	2008-06-25	2008-07-01	2011-06-30	\$0.1	*	*	*	*	*
NRCDR0908333	FFP: Firm Fixed Price	Y	2008-06-26	2008-07-01	2011-06-30	\$0.0	*	*	*	*	*
DR3306317	T&M: Time & Materials	Y	2006-06-28	2006-07-31	2011-07-30	\$0.2	*	*	*	*	*
NRCDR0909324	T&M: Time & Materials	Y	2009-09-25	2009-10-01	2011-02-28	\$0.6	*	*	*	*	*

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

*

3. Is there an acquisition plan which reflects the requirements of FAR Subpart 7.1 and has been approved in accordance with agency requirements? *

a. If "yes," what is the date? *

Section D: Performance Information (All Capital Assets)

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
2006	Organizational Excellence	*	*	cost management reports are delivered to management to assist in operational analysis and budgetary decisions. these reports also support management in gaining a clean audit opinion.	0 end-users have desk-top access and ad-hoc capabilities regarding financial performance data and utilizing it for day-to-day decision making	8 end-users will have desk-top access and ad-hoc capabilities regarding financial performance data and utilizing it for day-to-day decision making	0 end-users will have desk-top access. due to limited resources and management's intention to replace the core financial system within the next few years, it was determined that this initiative would not be pursued.
2006	Organizational Excellence	*	*	provide more detailed cost information to offices. this aides offices in identifying poorly performing areas.	2 cost models and 13 reports available to customers	3 cost models and 16 reports	3 cost models and 16 reports
2006	Organizational Excellence	*	*	new fisma regulations are adhered to & the business continuity plan is updated & tested. fisma materials are reviewed annually to verify continued appropriate it security measures are implemented to reduce overall risk to the government.	maintain compliance with governing legislation as it evolves within 7 months of issuance	maintain compliance with governing legislation as it evolves within 6 months of issuance	c&a. completed 8/9/2007
2006	Organizational Excellence	*	*	improve processing time for data analysis to allow management and other customers to receive data more rapidly. this allows for a faster decision making & speeds workflow in budgetary as well as statement areas	new performance measure for fy 06.achieve a 2% decrease in processing time.	achieve a 2% decrease in processing time.	achieved a 2% decrease in processing time.
2007	Organizational Excellence	*	*	cost management reports are	distribute cost management reports to within	distribute cost management reports to within	distributed cost management reports to within

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				delivered to management to assist in operational analysis and budgetary decisions. these reports also support management in gaining a clean audit opinion.	15 business days of the close of the period	10 business days of the close of the period	10 business days of the close of the period
2007	Organizational Excellence	*	*	provide more detailed cost information to offices. this aides offices in identifying poorly performing areas.	3 cost models and 16 reports	3 cost models and 17 reports	3 cost models and 17 reports
2007	Organizational Excellence	*	*	new fisma regulations are adhered to & the business continuity plan is updated & tested. fisma materials are reviewed annually to verify continued appropriate it security measures are implemented to reduce overall risk to the government.	maintain compliance with governing legislation as it evolves within 6 months of issuance	maintain compliance with governing legislation as it evolves within 5 months of issuance	maintained compliance with governing legislation as it evolves within 5 months of issuance
2007	Organizational Excellence	*	*	improve processing time for data analysis to allow management and other customers to receive data more rapidly. this allows for a faster decision making & speeds workflow in budgetary as well as statement areas	achieve a 10% decrease in processing time	achieve a 10% decrease in processing time	achieved a 10% decrease in processing time
2008	Organizational Excellence	*	*	cost management reports are delivered to management to assist in operational analysis and budgetary decisions. these	distribute cost management reports to within 10 business days of the close of the period.	distribute cost management reports to within 9 business days of the close of the period.	distributed cost management reports to within 10 business days of the close of the period

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				reports also support management in gaining a clean audit opinion.			
2008	Organizational Excellence	*	*	provide more detailed cost information to offices. this aides offices in identifying poorly performing areas.	3 cost models and 17 reports	3 cost models and 21 reports	3 cost models and 21 reports
2008	Organizational Excellence	*	*	new fisma regulations are adhered to & the business continuity plan is updated & tested. fisma materials are reviewed annually to verify continued appropriate it security measures are implemented to reduce overall risk to the government.	maintain compliance with governing legislation as it evolves within 5 months of issuance	maintain compliance with governing legislation as it evolves within 4 months of issuance	maintained compliance with governing legislation as it evolves within 4 months of issuance
2008	Organizational Excellence	*	*	improve processing time for data analysis to allow management and other customers to receive data more rapidly. this allows for a faster decision making & speeds workflow in budgetary as well as statement areas	achieve a 10% decrease in processing time	achieve a 12% decrease in processing time	achieved a 12% decrease in processing time
2009	Organizational Excellence	*	*	number of days to distribute cost management reports to assist management in performing operational analysis and budgetary decisions. these reports also support management in gaining a clean audit opinion.	distribute cost management reports to within 9 business days of the close of the period.	distribute cost management reports to within 8 business days of the close of the period.	pending
2009	Organizational Excellence	*	*	increase number of	3 cost models and 21 reports	3 cost models and 23 reports	pending

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				reports to provide more detailed cost information to offices. this aides offices in identifying poorly performing areas.			
2009	Organizational Excellence	*	*	number of months it takes to comply w/ new fisma regulations & update & test the business continuity plan. fisma materials are reviewed annually to verify cont'd app. it sec. measures are impl'd to reduce overall risk to the government	maintain compliance with governing legislation as it evolves within 4 months of issuance	maintain compliance with governing legislation as it evolves within 3 months of issuance	pending
2009	Organizational Excellence	*	*	percent decrease in processing time for data analysis to allow management and other customers to receive data more rapidly. this allows for a faster decision making & speeds workflow in budgetary as well as statement areas	achieve a 12% decrease in processing time	achieve a 15% decrease in processing time	pending
2010	Organizational Excellence	*	*	number of days to distribute cost management reports to assist management in performing operational analysis and budgetary decisions. these reports also support management in gaining a clean audit opinion.	distribute cost management reports to within 8 business days of the close of the period.	distribute cost management reports to within 7 business days of the close of the period.	pending
2010	Organizational Excellence	*	*	increase number of reports to provide more detailed cost	3 cost models and 23 reports	3 cost models and 25 reports	pending

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				information to offices. this aides offices in identifying poorly performing areas.			
2010	Organizational Excellence	*	*	number of months it takes to comply w/ new fisma regulations & update & test the business continuity plan. fisma materials are reviewed annually to verify cont'd app. it sec. measures are impl'd to reduce overall risk to the government	maintain compliance with governing legislation as it evolves within 3 months of issuance	maintain compliance with governing legislation as it evolves within 2 months of issuance	pending
2010	Organizational Excellence	*	*	percent decrease in processing time for data analysis to allow management and other customers to receive data more rapidly. this allows for a faster decision making & speeds workflow in budgetary as well as statement areas	achieve a 15% decrease in processing time	achieve a 18% decrease in processing time	pending
2011	Organizational Excellence	*	*	number of days to distribute cost management reports to assist management in performing operational analysis and budgetary decisions. these reports also support management in gaining a clean audit opinion.	distribute cost management reports to within 7 business days of the close of the period.	distribute cost management reports to within 6 business days of the close of the period.	pending
2011	Organizational Excellence	*	*	increase number of reports to provide more detailed cost information to offices. this aides offices in	3 cost models and 25 reports	3 cost models and 27 reports	pending

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				identifying poorly performing areas.			
2011	Organizational Excellence	*	*	number of months it takes to comply w/ new fisma regulations & update & test the business continuity plan. fisma materials are reviewed annually to verify cont'd app. it sec. measures are impl'd to reduce overall risk to the government	maintain compliance with governing legislation as it evolves within 2 months of issuance	maintain compliance with governing legislation as it evolves within 1 & 1/2 months of issuance	pending
2011	Organizational Excellence	*	*	percent decrease in processing time for data analysis to allow management and other customers to receive data more rapidly. this allows for a faster decision making & speeds workflow in budgetary as well as statement areas	distribute cost management reports to within 6 business days of the close of the period.	distribute cost management reports to within 5 business days of the close of the period.	pending

Part III: For "Operation and Maintenance" investments ONLY (Steady State)

Section A: Cost and Schedule Performance (All Capital Assets)

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline

Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
CAS Planning	\$0.5	\$0.5	2000-10-01	2000-10-01	2001-09-30	2001-09-30	100.00%	100.00%
CAS Development	\$1.6	\$1.5	2001-10-01	2001-10-01	2002-09-30	2002-09-30	100.00%	100.00%
CAS Steady State FY03	\$0.3	\$0.3	2002-10-01	2002-10-01	2003-09-30	2003-09-30	100.00%	100.00%
CAS Steady State FY04	\$0.5	\$0.5	2003-10-01	2003-10-01	2004-09-30	2004-09-30	100.00%	100.00%
CAS Steady State FY05	\$0.6	\$0.6	2004-10-01	2004-10-01	2005-09-30	2005-09-30	100.00%	100.00%
CAS Steady State FY06	\$0.6	\$0.6	2005-10-01	2005-10-01	2006-09-30	2006-09-30	100.00%	100.00%
CAS Steady State FY07	\$0.4	\$0.4	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
CAS Steady State FY08	\$0.5	\$0.4	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%
CAS Steady State FY09	\$0.3	\$0.2	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	95.00%
CAS Steady State FY10	\$0.7	\$0.1	2009-10-01	2009-10-01	2010-09-30		100.00%	25.00%
CAS Steady State FY11	*	*	2010-10-01		2011-02-28		0.00%	0.00%

* - Indicates data is redacted.