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: 2010-03-19 12:57:28

2. Agency: 015

3. Bureau: 10

4. Name of this Investment: Intra-Governmental Payment and Collection (IPAC)

5. Unique Project (Investment) Identifier: 015-10-01-14-01-1330-00

6. What kind of investment will this be in FY 2011?: Mixed Life Cycle

- 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 Intra-Governmental Payment and Collection (IPAC) project enables the transfer of authority and related accounting information electronically among Federal Program Agencies (FPAs). Without IPAC, labor intensive paper transfers and/or more costly methods (i.e., checks) would be used. IPAC enables Financial Management Service (FMS) to meet statutory requirements for accounting and reporting. The IPAC system is comprised of multiple modules and is a feeder system to the Government Wide Accounting (GWA) central accounting system. IPAC provides FPAs with a mechanism to move funds for interagency transactions at an Agency Location Code level in a closed environment and a stable base of operations. IPAC enables the exchange of accounting information among FPAs by providing the means for monetary balance transfers between FPAs involved in buyer-seller relationships. To take advantage of its transfer tracking and communications capabilities, additional applications have been implemented to process data through IPAC. Transactions are consolidated daily and provided to the central accounting system for processing which relies on the timely submission of accounting data in order to prepare congressionally mandated reports (Monthly Treasury Statement [MTS] and Consolidated Financial Statements [CFS]). IPAC closes an accounting information exchange and reporting performance gap precipitated by the antiquated legacy GOALS II applications. IPAC's enhanced functionality is necessary to meet executive, legislative and FMS mandates. The designed efficiencies of this investment prevent a return to the antiquated, paper document-dependent, labor-intensive, non-FMS TRM compliant legacy system(s) in operation prior to IPAC's implementation. Continued use of the former systems and technologies will ultimately prevent fulfillment of the FMS mission and is not in keeping with Treasury and FMS Strategic Goals and Objectives. FMS has unique statutory authority to designate fiscal agent banks to assist in the performance of many centralized functions related to the management of the Nation's finances (12 USC 391). Fiscal agents, unlike FAR-based contractors, act in a fiduciary capacity and have a duty to perform in the Government's best interests. The IPAC Project Director has determined that the use of a fiscal agent is low risk to the overall to the overall success of the IPAC project.

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)
NONE											

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
2007	Effectively Managed U.S. Government Finances	*	*	Number of transactions processed (to improve productivity and financial management capability	1,002,328 transactions during Fiscal Year 2006	Increase total transactions processed over Fiscal Year 2006 to 1,032,397.	995,384 transactions processed in FY2007
2007	Effectively Managed U.S. Government Finances	*	*	Percentage of calls to the help desk answered within 20 seconds (to ensure timeliness and customer responsiveness	Baseline % of help desk calls answered within 20 seconds to be established during Fiscal Year 2007 (data not available in Fiscal Year 2006)	95% of help desk calls answered within 20 seconds	97% of help desk calls answered within 20 seconds achieved in FY2007
2007	Effectively Managed U.S. Government Finances	*	*	Percent availability with completion of system enhancement (to ensure accessibility)	99% availability rate achieved based on Fiscal Year 2006 application and existing improvements	Maintain 99% availability while continuing to implement enhancements to the system	99% availability achieved with completion of system enhancement in FY2007
2007	Effectively Managed U.S. Government Finances	*	*	Reduce number of Operational Problem Reports (OPRs) to increase system efficiencies	51 Operational Problem Reports (OPRs) in Fiscal Year 2006	Decrease total number of Operational Problem Reports (OPRs) from Fiscal Year 2006 to 48.	15 Operational Problem Reports in FY2007
2008	Effectively Managed U.S. Government Finances	*	*	Number of transactions processed (to improve productivity and financial management capability	995,384 transactions during Fiscal Year 2007	Increase total transactions processed over Fiscal Year 2007 to 1,063,368.	1,070,906 transactions processed in FY2008
2008	Effectively Managed U.S. Government Finances	*	*	Percentage of calls to the help desk answered within 20 seconds (to ensure timeliness and customer responsiveness	95% of help desk calls answered within 20 seconds achieved during Fiscal Year 2007	Increase total percentage of help desk calls answered within 20 seconds to 96% versus Fiscal Year 2007	97% of help desk calls answered within 20 seconds in FY2008
2008	Effectively Managed U.S. Government Finances	*	*	Percent availability with completion of system enhancements (to ensure accessibility)	99% availability rate achieved based on Fiscal Year 2007 application and existing improvements	Maintain 99% availability while continuing to implement enhancements to the system	100% availability achieved in FY2008
2008	Effectively Managed U.S. Government Finances	*	*	Reduce number of Operational Problem Reports (OPRs) to increase	15 operational problem reports (OPRs) in Fiscal Year 2007	Decrease total number of Operational Problem Reports (OPRs)	18 Operational Problem Reports reported in FY2008

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				system efficiencies		from Fiscal Year 2007 to 45.	
2009	Effectively Managed U.S. Government Finances	*	*	Number of transactions processed (to improve productivity and financial management capability	1,070,906 transactions processed during Fiscal Year 2008	Maintain number of transactions processed at 1,000,000	1,080,225 transactions in FY09
2009	Effectively Managed U.S. Government Finances	*	*	Percentage of calls to the help desk answered within 20 seconds (to ensure timeliness and customer responsiveness	97% help desk calls answered within 20 seconds during Fiscal Year 2008	Maintain total percentage of help desk calls answered within 20 seconds at 97%	96.07% help desk calls answered within 20 seconds in FY09
2009	Effectively Managed U.S. Government Finances	*	*	Percent availability with completion of system enhancements (to ensure accessibility)	100% availability rate achieved in Fiscal Year 2008	Maintain 99% availability while continuing to implement enhancements to the system	99.86% system availability in FY09
2009	Effectively Managed U.S. Government Finances	*	*	Number of Operational Problem Reports (OPRs) to increase system efficiencies	18 Operational Problem Reports (OPRs) reported in Fiscal Year 2008	Decrease total number of Operational Problem Reports to 16 versus FY2008 results.	11 Operational Problem Reports in FY09
2010	Effectively Managed U.S. Government Finances	*	*	Number of transactions processed (to improve productivity and financial management capability	1,000,000 transactions processed during Fiscal Year 2009	Maintain number of transactions processed at 1,000,000 in Fiscal Year 2010	Performance to be measured on a monthly basis during Fiscal Year 2010
2010	Effectively Managed U.S. Government Finances	*	*	Percentage of calls to the help desk answered within 20 seconds (to ensure timeliness and customer responsiveness	97% projected help desk calls answered within 20 seconds in FY2009	Increase total percentage of help desk calls answered within 20 seconds to 98% versus Fiscal Year 2009	Performance to be measured on a monthly basis during Fiscal Year 2010
2010	Effectively Managed U.S. Government Finances	*	*	Percent availability with completion of system enhancements (to ensure accessibility)	99% availability rate achieved based on Fiscal Year 2009 application and existing improvements	Maintain 99% availability while continuing to implement enhancements to the system	Performance to be measured on a monthly basis during Fiscal Year 2010
2010	Effectively Managed U.S. Government Finances	*	*	Reduce number of Operational Problem Reports (OPRs) to increase system efficiencies	41 projected Operational Problem Reports (OPRs) in Fiscal Year 2009	Decrease total number of Operational Problem Reports (OPRs) from Fiscal Year 2009 to 37.	Performance to be measured on a monthly basis during Fiscal Year 2010

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
2011	Effectively Managed U.S. Government Finances	*	*	Number of transactions processed (to improve productivity and financial management capability)	1,000,000 transactions processed during Fiscal Year 2010	Maintain number of transactions processed at 1,000,000 in Fiscal Year 2011	Performance to be measured on a monthly basis during Fiscal Year 2011
2011	Effectively Managed U.S. Government Finances	*	*	Percentage of calls to the help desk answered within 20 seconds (to ensure timeliness and customer responsiveness	98% projected help desk calls answered within 20 seconds Fiscal Year 2010	Maintain 98% total percentage of help desk calls answered within 20 seconds in Fiscal Year 2011	Performance to be measured on a monthly basis during Fiscal Year 2011
2011	Effectively Managed U.S. Government Finances	*	*	Percent availability with completion of system enhancements (to ensure accessibility)	99% availability rate achieved based on Fiscal Year 2010 application and existing improvements	Maintain 99% availability while continuing to implement enhancements to the system	Performance to be measured on a monthly basis during Fiscal Year 2011
2011	Effectively Managed U.S. Government Finances	*	*	Reduce number of Operational Problem Reports (OPRs) to increase system efficiencies	37 projected Operational Problem Reports in Fiscal Year 2010	Decrease total number of Operational Problem Reports (OPRs) from Fiscal Year 2010 to 35.	Performance to be measured on a monthly basis during Fiscal Year 2011
2012	Effectively Managed U.S. Government Finances	*	*	Number of transactions processed (to improve productivity and financial management capability	1,000,000 transactions processed during Fiscal Year 2011	Maintain number of transactions processed at 1,000,000 in Fiscal Year 2012	Performance to be measured on a monthly basis during Fiscal Year 2012
2012	Effectively Managed U.S. Government Finances	*	*	Percentage of calls to the help desk answered within 20 seconds (to ensure timeliness and customer responsiveness	98% projected help desk calls answered within 20 seconds Fiscal Year 2011	Maintain 98% total percentage of help desk calls answered within 20 seconds in Fiscal Year 2012	Performance to be measured on a monthly basis during Fiscal Year 2012
2012	Effectively Managed U.S. Government Finances	*	*	Percent availability with completion of system enhancements (to ensure accessibility)	99% availability rate achieved based on Fiscal Year 2010 application and existing improvements	Maintain 99% availability while continuing to implement enhancements to the system	Performance to be measured on a monthly basis during Fiscal Year 2012
2012	Effectively Managed U.S. Government Finances	*	*	Reduce number of Operational Problem Reports (OPRs) to increase system efficiencies	35 projected Operational Problem Reports in Fiscal Year 2011	Decrease total number of Operational Problem Reports (OPRs) from Fiscal Year 2011 to 33.	Performance to be measured on a monthly basis during Fiscal Year 2012

Part II: Planning, Acquisition And Performance Information

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
O&M FY05	$2.9	$3.4	2004-10-01	2004-10-01	2005-09-30	2005-09-30	100.00%	100.00%
IPAC/GOALS II Development (Rel. 10-11)	$3.1	$2.8	2005-01-01	2005-01-01	2005-09-30	2005-09-30	100.00%	100.00%
Full IPAC/GOALS II Certification & Accredidation (Rel.10-11)	$1.1	$0.2	2005-04-01	2005-04-01	2005-09-30	2005-09-30	100.00%	100.00%
IPAC/GOALS II Testing (Rel.10-11)	$0.8	$0.7	2005-04-01	2005-04-01	2005-09-30	2005-09-30	100.00%	100.00%
O&M FY06	$2.8	$3.0	2005-10-01	2005-10-01	2006-09-30	2006-09-30	100.00%	100.00%
IPAC/GOALS II Planning (Rel. 12 & Beyond)	$0.1	$0.1	2005-10-01	2005-10-01	2006-03-31	2006-03-31	100.00%	100.00%
IPAC/GOALS II Development (Rel. 12 & Beyond)	$2.3	$4.4	2006-04-01	2006-01-01	2006-09-30	2006-09-30	100.00%	100.00%
IPAC/GOALS II Testing (Rel. 12 & Beyond)	$0.8	$1.0	2006-07-01	2006-01-01	2006-09-30	2006-09-30	100.00%	100.00%
IPAC/GOALS II Implementation (Rel. 12 & Beyond	$0.8	$0.6	2006-07-01	2006-01-01	2006-09-30	2006-09-30	100.00%	100.00%
Full IPAC/GOALS Certification & Accredidation (Rel. 12 & Beyond)	$0.5	$0.2	2005-10-01	2005-10-01	2006-09-30	2006-09-30	100.00%	100.00%
O&M FY07	$2.7	$1.9	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
IPAC/GOALS II Planning (Rel. 12 & Beyond)	$0.1	$0.1	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
IPAC/GOALS II Development (Rel. 12 & Beyond)	$2.2	$2.7	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
IPAC/GOALS II Testing (Rel. 12 & Beyond	$0.9	$1.4	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%

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
IPAC/GOALS II Implementation (Rel. 12 & Beyond)	$0.6	$1.0	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
O&M FY08	$2.7	$2.9	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%
New Development FY08	$3.1	$3.3	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%
O&M FY09	$1.7	$2.3	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	100.00%
IPAC BI tool installation and report conversion in support of IPAC Re-architecture	$3.2	$3.2	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	100.00%
O&M FY10	$1.8	$1.3	2009-10-01	2009-10-01	2010-09-30		75.00%	75.00%
Enhancements to support Re-architecture activities and the GWAMP collection of TAS/BETC	$3.3	$2.1	2009-10-01	2009-10-01	2010-09-30		70.00%	70.00%
O&M FY11	*	*	2010-10-01		2011-09-30		0.00%	0.00%
Enhancements to support Re-architecture activities and FMLoB/FSIO standardization activities	*	*	2010-10-01		2011-09-30		0.00%	0.00%
O&M FY12	*	*	2011-10-01		2012-09-30		0.00%	0.00%
Continued support of Re-architecture activities and FMLoB/FSIO standardization activities	*	*	2011-10-01		2012-09-30		0.00%	0.00%
O&M FY13	*	*	2012-10-01		2013-09-30		0.00%	0.00%
Continued support of Re-architecture activities and FMLoB/FSIO standardization activities	*	*	2012-10-01		2013-09-30		0.00%	0.00%
O&M FY14	*	*	2013-10-01		2014-09-30		0.00%	0.00%
Continuation of FMLoB, CRT, and TRPS efforts, and	*	*	2013-10-01		2014-09-30		0.00%	0.00%

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
implementation of major services								
O&M FY15	*	*	2014-10-01		2015-09-30		0.00%	0.00%
Continuation of FMLoB, CRT, and TRPS efforts, and implementation of major services	*	*	2014-10-01		2015-09-30		0.00%	0.00%

* - Indicates data is redacted.