<table>
<tr><td colspan="2" align="center">Exhibit 300 FY2010</td></tr>
<tr><td colspan="2" align="center">FAAXX228: Cost Accounting System (CAS)</td></tr>
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Part I: Summary Information And Justification (All Capital Assets)
Description: In Part I, complete Sections A, B, C, and D for all capital assets (IT and non-IT). Complete Sections E and F for IT capital assets.

I.A. Overview (All Capital Assets)
Description: The following series of questions are to be completed for all investments.

I.A.1. Date of Submission:	2008-09-08
I.A.2. Agency:	021
I.A.3. Bureau:	12
I.A.4. Name of this Capital Asset: Description: (Up to 250 characters)	FAAXX228: Cost Accounting System (CAS)
I.A.5. Unique Project (Investment) Identifier: Description: For IT investment only, see section 53. For all other, use agency ID system.	021-12-01-01-01-1080-00
I.A.6. What kind of investment will this be in FY2010? Description: Please NOTE: Investments moving to O&M in FY2010, with Planning/Acquisition activities prior to FY2010 should not select O&M. These investments should indicate their current status.	Operations and Maintenance

I.A.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:
Description: (Up to 2500 characters)

The Cost Accounting System (CAS) enables FAA to corporately report full costing of goods and services provided by program activities. FAA utilizes Department of Transportation?s accounting system, DELPHI (Oracle Federal Financials), to provide CAS with detailed standard general ledger (USSGL compliant) cost data. CAS facilitates FAA?s efforts to determine the costs of products and services delivered to customers. CAS incorporates managerial cost accounting practices to trace, assign aggregate, and allocate expenditures in order to expertly determine the full cost of products or services received by benefiting organizations. From this data, the Agency is able to compute the cost of specific services such as takeoffs, landings, weather briefings, etc. CAS has three primary components - A front-end control system, PeopleSoft Projects, and the Reports Analysis and Distribution System. The front-end is a custom built Oracle database that is the common entry point for all of the cost and operational data. This data is loaded into a PeopleSoft Projects cost accounting system. Once that application processes the data, the Business Objects-based Reports Analysis and Distribution System (RADS) makes the data available to managers. CPIC Review Status - CAS is currently in the Operation & Maintenance phase of the CPIC process. CAS project manager conducts regular meetings with the points of contact for each Line of Business to determine and assess any needed improvements and report on the status of upcoming improvements. The reviews determine if and how any mission requirements may have changed and whether the investment continues to fulfill ongoing and anticipated mission requirements. The primary focus of the reviews is on the cost, schedule, and performance of the investment to ensure conformance with plans. CAS entered the O&M (Steady State) phase at the end of FY06. All dollars from this point and in future FY's will be allocated to Operate and Maintain CAS. CAS received JRC approval of its baseline in August 2007. In FY 2012, CAS will be merged into Fusion (a future release of Oracle Federal Financials) which assumes will replace Delphi as the DOT financial accounting system and book of record. The Strategic Goal supported by CAS is Organizational Excellence.

I.A.9. Did the Agency's Executive/Investment Committee approve this request?	yes
I.A.9.a. If "yes," what was the date of this approval?	2007-08-31
I.A.10. Did the Project Manager review this Exhibit?	yes
I.A.12. Has the agency developed and/or promoted cost effective, energy-efficient and environmentally sustainable techniques or practices for this project?	yes
I.A.12.a. Will this investment include electronic assets (including computers)?	yes
I.A.12.b. Is this investment for new construction or major retrofit of a Federal building or facility? (answer applicable to non-IT assets only)	no
I.A.12.b.1. If "yes," is an ESPC or UESC being used to help fund this investment?	
I.A.12.b.2. If "yes," will this investment meet sustainable design principles?	
I.A.12.b.3. If "yes," is it designed to be 30% more energy efficient than relevant code?	
I.A.13. Does this investment directly support any of the PMA initiatives?	no
I.A.13.a. If "yes," select all that apply:	
I.A.13.b. Briefly and specifically describe for each selected how this asset directly supports the identified initiative(s)? (e.g. If E-	

Gov is selected, is it an approved shared service provider or the managing partner?) Description: (Up to 500 characters)	
I.A.14. Does this investment support a program assessed using the Program Assessment Rating Tool (PART)? Description: (For more information about the PART, visit www.whitehouse.gov/omb/part.)	yes
I.A.14.a. If "yes," does this investment address a weakness found during a PART review?	yes
I.A.14.b. If "yes," what is the name of the PARTed program?	10001121 - FAA Air Traffic Services
I.A.14.c. If "yes," what rating did the PART receive?	Adequate
I.A.15. Is this investment for information technology?	yes
I.A.16 What is the level of the IT Project? (per CIO Council PM Guidance) Description: Level 1 - Projects with low-to-moderate complexity and risk. Example: Bureau-level project such as a stand-alone information system that has low- to-moderate complexity and risk. Level 2 - Projects with high complexity and/or risk which are critical to the mission of the organization. Examples: Projects that are part of a portfolio of projects/systems that impact each other and/or impact mission activities. Department-wide projects that impact cross-organizational missions, such as an agency-wide system integration that includes large scale Enterprise Resource Planning (e.g., the DoD Business Mgmt Modernization Program). Level 3 - Projects that have high complexity, and/or risk, and have government-wide impact. Examples: Government-wide initiative (E-GOV, President's Management Agenda). High interest projects with Congress, GAO, OMB, or the general public. Cross-cutting initiative (Homeland Security).	Level 2
I.A.17. In addition to the answer in 1.A.11.d, what project management qualifications does the Project Manager have? (per CIO Council PM Guidance)	(1) Project manager has been validated as qualified for this investment
I.A.18. Is this investment or any project(s) within this investment identified as "high risk" on the Q4-FY 2008 agency high risk report? (per OMB Memorandum M-05-23)	no
I.A.19. Is this a financial management system?	yes
I.A.19.a. If "yes," does this investment address a FFMIA compliance area?	yes
I.A.19.a.1. If "yes," which compliance area: Description: (Up to 250 characters)	System Requirements for Managerial Cost Accounting
I.A.19.a.2. If "no," what does it address? Description: (Up to 500 characters)	
I.A.19.b. If "yes," please identify the system name(s) and system acronym(s) as reported in the most recent financial systems inventory update required by Circular A-11 section 52 Description: (Up to 2500 characters)	Cost Accounting System (CAS)
I.A.20. What is the percentage breakout for the total FY2010 funding request for the following? Description: (This should total 100%)	
I.A.20.a. Hardware	5
I.A.20.b. Software	5
I.A.20.c. Services	90
I.A.20.d. Other	0
I.A.21. If this project produces information dissemination products for the public, are these products published to the Internet in conformance with OMB Memorandum 05-04 and included in your agency inventory, schedules and priorities?	n/a
I.A.23. Are the records produced by this investment appropriately scheduled with the National Archives and Records Administration's approval?	yes
I.A.24. Does this investment directly support one of the GAO High Risk Areas?	no

I.B. Summary of Spending (All Capital Assets)

I.B.1 Summary of Spending Table
Description: Provide the total estimated life-cycle cost for this investment by completing the following table. All amounts represent budget authority in millions, and are rounded to three decimal places. Federal personnel costs should be included only in the row designated "Government FTE Cost," and should be excluded from the amounts shown for "Planning," "Full Acquisition," and "Operation/Maintenance." The "TOTAL" estimated annual cost of the investment is the sum of costs for "Planning," "Full Acquisition," and "Operation/Maintenance." For Federal buildings and facilities, life-cycle costs should include long-term energy, environmental, decommissioning, and/or restoration costs. The costs associated with the entire life-cycle of the investment should be included in this

report.

Note: For the multi-agency investments, this table should include all funding (both managing partner and partner agencies). Government FTE Costs should not be included as part of the TOTAL represented.

I.B.1.a. Summary of Spending for Project Phases

	PY-1 and earlier	PY 2008	CY 2009	BY 2010
Planning	$0.000	$0.000	$0.000	$0.000
Acquisition	$36.073	$0.000	$0.000	$0.000
Subtotal Planning and Acquisition	$36.073	$0.000	$0.000	$0.000
Operations and Maintenance	$25.140	$6.873	$5.289	$7.426
TOTAL	$61.213	$6.873	$5.289	$7.426
Government FTE Costs	$11.164	$0.780	$1.150	$1.001

I.B.1.b. Summary of Spending for Project Phases (Government FTE Costs Only)

	PY-1 and earlier	PY 2008	CY 2009	BY 2010
Number of FTE represented by cost	51	4	4	4

I.B.2. Will this project require the agency to hire additional FTE's?	no
I.B.2.a. If "yes," How many and in what year? Description: (Up to 500 characters)	

I.B.3. If the summary of spending has changed from the FY2009 President's budget request, briefly explain those changes:
Description: (Up to 2500 characters)

At the end of FY 2006 CAS entered into the Steady State Phase, with O&M activities through FY2012 changing significantly in FY2007, requiring a Re-baselining of the program. These activities include software upgrades, patches, sub-releases from the vendor, as well as Agency releases to keep the system operational. No significant changes have been made since FY2008. We obtained Baseline approval from the JRC in August 2007 In FY fewer contractors were required and more competitive contracting rates and finishing hardware upgrades sooner than anticipated yields a projected life cycle cost savings of $3 million for O&M. There has been little change in FTE costs. There is a difference between the Life-Cycle cost in the Summary of Spending table and the total planned costs in the Cost/Schedule table. The SoS shows $107.372 and the Cost/Schedule table shows $148.297. The difference is due to replacing planned with actuals in the SoS.

I.D. Performance Information (All Capital Assets)

I.D.1. Performance Information Table
Description: In order to successfully address this area of the exhibit 300, performance goals must be provided for the agency and be linked to the annual performance plan. The investment must discuss the agency's mission and strategic goals, and performance measures (indicators) must be provided. These goals need to map to the gap in the agency's strategic goals and objectives this investment is designed to fill. They are the internal and external performance benefits this investment is expected to deliver to the agency (e.g., improve efficiency by 60 percent, increase citizen participation by 300 percent a year to achieve an overall citizen participation rate of 75 percent by FY 2xxx, etc.). The goals must be clearly measurable investment outcomes, and if applicable, investment outputs. They do not include the completion date of the module, milestones, or investment, or general goals, such as, significant, better, improved that do not have a quantitative measure.

Agencies must use the following table to report performance goals and measures for the major investment and use the Federal Enterprise Architecture (FEA) Performance Reference Model (PRM). Map all Measurement Indicators to the corresponding "Measurement Area" and "Measurement Grouping" identified in the PRM. There should be at least one Measurement Indicator for each of the four different Measurement Areas (for each fiscal year). The PRM is available at www.egov.gov. The table can be extended to include performance measures for years beyond the next President's Budget.

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator
2005	Organizational Excellence	Customer Results	Delivery Time	# of users program is available/accessible to (Line's of Business's)
2005	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Error Free CAS Reports, where accuracy is defined as the report output not matching the specification defined by the user
2005	Organizational Excellence	Mission and Business Results	Accounting	Calculation of user fees
2005	Organizational Excellence	Processes and Activities	Productivity	Frequency in which we deliver data in support of the production of Statement of Net Cost by Strategic Goal
2005	Organizational Excellence	Technology	Availability	Unscheduled downtime
2006	Organizational Excellence	Customer Results	Delivery Time	# of users program is

				available/accessible to (Line's of Business's)
2006	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Error-free CAS reports
2006	Organizational Excellence	Mission and Business Results	Accounting	cost avoidance/savings
2006	Organizational Excellence	Mission and Business Results	Accounting	Provide data used in support of the calculation of user fees
2006	Organizational Excellence	Mission and Business Results	Accounting	Cost avoidance / savings
2006	Organizational Excellence	Processes and Activities	Productivity	Number of reports
2006	Organizational Excellence	Technology	Availability	Unscheduled downtime
2007	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Error-free CAS reports
2007	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor distribution reporting compliance rate
2007	Organizational Excellence	Mission and Business Results	Accounting	Provide data used in support of the calculation of user fees
2007	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2007	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2007	Organizational Excellence	Processes and Activities	Productivity	Number of reports
2007	Organizational Excellence	Technology	Availability	Unscheduled downtime
2008	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor Distribution Reporting compliance rate
2008	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2008	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2008	Organizational Excellence	Technology	Availability	Unscheduled downtime
2009	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor distribution reporting compliance rate
2009	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2009	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2009	Organizational Excellence	Technology	Availability	Unscheduled Downtime
2010	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor distribution reporting compliance rate
2010	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2010	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2010	Organizational Excellence	Technology	Availability	Unscheduled downtime
2011	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor distribution reporting compliance rate
2011	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2011	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2011	Organizational Excellence	Technology	Availability	Unscheduled downtime
2012	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor distribution reporting compliance rate
2012	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2012	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2012	Organizational Excellence	Technology	Availability	Unscheduled downtime
2013	Organizational Excellence	Customer Results	Accuracy of Service or Product Delivered	Labor distribution reporting compliance rate
2013	Organizational Excellence	Mission and Business Results	Accounting	Unqualified audit opinion
2013	Organizational Excellence	Processes and Activities	Timeliness	Timely delivery of CAS reports
2013	Organizational Excellence	Technology	Availability	Unscheduled downtime

I.F. Enterprise Architecture (EA) (IT Capital Assets only)

Description: In order to successfully address this area of the capital asset plan and business case, the investment must be included in the agency's EA and Capital Planning and Investment Control (CPIC) process and mapped to and supporting the FEA. The business case must demonstrate the relationship between the investment and the business, performance, data, services, application, and technology layers of the agency's EA.

I.F.1. Is this investment included in your agency's target enterprise architecture?	yes
I.F.1.a. If "no," please explain why? Description: (Up to 2500 characters)	
I.F.2. Is this investment included in the agency's EA Transition Strategy?	yes
I.F.2.a. If "yes," provide the investment name as identified in the Transition Strategy provided in the agency's most recent annual EA Assessment. Description: (Up to 500 characters)	Cost Accounting System (CAS)
I.F.2.b. If "no," please explain why? Description: (Up to 2500 characters)	
I.F.3. Is this investment identified in a completed and approved segment architecture?	yes

I.F.3.a. If "yes," provide the six digit code corresponding to the agency segment architecture. The segment architecture codes are maintained by the agency Chief Architect. For detailed guidance regarding segment architecture codes, please refer to http://www.egov.gov. Description: (In the format "XXX-000")	206-000

I.F.4. Service Component Reference Model (SRM) Table

Description: Identify the service components funded by this major IT investment (e.g., knowledge management, content management, customer relationship management, etc.). Provide this information in the format of the following table. For detailed guidance regarding components, please refer to http://www.egov.gov.

a. Use existing SRM Components or identify as "NEW". A "NEW" component is one not already identified as a service component in the FEA SRM.
b. A reused component is one being funded by another investment, but being used by this investment. Rather than answer yes or no, identify the reused service component funded by the other investment and identify the other investment using the Unique Project Identifier (UPI) code from the OMB Ex 300 or Ex 53 submission.
c. 'Internal' reuse is within an agency. For example, one agency within a department is reusing a service component provided by another agency within the same department. 'External' reuse is one agency within a department reusing a service component provided by another agency in another department. A good example of this is an E-Gov initiative service being reused by multiple organizations across the federal government.
d. Please provide the percentage of the BY requested funding amount used for each service component listed in the table. If external, provide the percentage of the BY requested funding amount transferred to another agency to pay for the service. The percentages in this column can, but are not required to, add up to 100%.

Agency Component Name	Agency Component Description	FEA SRM Service Type	FEA SRM Component (a)	Service Component Reused - Component Name (b)
OLAP	Defines the set of capabilities that support the analysis of information that has been summarized into multidimensional views and hierarchies.	Reporting	OLAP	
Standardized / Canned	Defines the set of capabilities that support the use of pre-conceived or pre-written reports.	Reporting	Standardized / Canned	
Internal Controls	Defines the set of capabilities that support the methods and procedures used by the organization to safeguard its assets, produce accurate accounting data and reports, contribute to efficient operations, and encourage staff to adhere to management policies and mission requirements.	Financial Management	Internal Controls	
Data Management	Defines the set of capabilities that support the usage, processing and general administration of unstructured information.	Data Management	Extraction and Transformation	

I.F.5. Technical Reference Model (TRM) Table

Description: To demonstrate how this major IT investment aligns with the FEA Technical Reference Model (TRM), please list the Service Areas, Categories, Standards, and Service Specifications supporting this IT investment.

a. Service Components identified in the previous question should be entered in this column. Please enter multiple rows for FEA SRM Components supported by multiple TRM Service Specifications.
b. In the Service Specification field, agencies should provide information on the specified technical standard or vendor product mapped to the FEA TRM Service Standard, including model or version numbers, as appropriate.

FEA SRM Component (a)	FEA TRM Service Area	FEA TRM Service Category	FEA TRM Service Standard	Service Specification (b) (i.e., vendor and product name)
Internal Controls	Service Platform and Infrastructure	Database / Storage	Storage	HP Storage Area Network
Internal Controls	Service Access and Delivery	Service Requirements	Legislative / Compliance	Application Security
OLAP	Service Platform and Infrastructure	Database / Storage	Database	Oracle Databases
Standardized / Canned	Component Framework	Business Logic	Platform Independent Technologies	Business Objects JavaScript
Internal Controls	Service Interface and Integration	Integration	Enterprise Application Integration	Oracle PL SQL Transformation and Formatting
Internal Controls	Service Interface and Integration	Interface	Service Description / Interface	Oracle Application Program Interface (API) / Protocol
Standardized / Canned	Service Access and Delivery	Access Channels	Web Browser	Microsoft Internet Explorer
Extraction and Transformation	Service Interface and	Interoperability	Data Transformation	PeopleSoft

	Integration			

I.F.6. Will the application leverage existing components and/or applications across the Government (e.g. USA.gov, Pay.gov, etc.)?	no
I.F.6.a. If "yes," please describe. Description: (Up to 2500 characters)	

Part IV: Planning for "Multi-Agency Collaboration" ONLY

Description: Part IV should be completed only for investments identified as an E-Gov initiative, a Line of Business (LOB) Initiative, or a Multi-Agency Collaboration effort. The "Multi-Agency Collaboration" choice should be selected in response to Question 6 in Part I, Section A above. Investments identified as "Multi-Agency Collaboration" will complete only Parts I and IV of the exhibit 300.

IV.A. Multi-Agency Collaboration Oversight (All Capital Assets)

Description: Multi-agency Collaborations, such as E-Gov and LOB initiatives, should develop a joint exhibit 300.

IV.A.1. Stakeholder Table Description: As a joint exhibit 300, please identify all the agency stakeholders (all participating agencies, this should not be limited to agencies with financial commitment). All agency stakeholders should be listed regardless of approval. If the partner agency has approved this joint exhibit 300 please provide the date of approval.	
IV.A.9. Will the selected alternative replace a legacy system in-part or in-whole?	
IV.A.9.a. If "yes," are the migration costs associated with the migration to the selected alternative included in this investment, the legacy investment, or in a separate migration investment?	
IV.A.9.b. If "yes," please provide the following information:	