ACTION MEMO

k 8/x/08

FOR: DEPUTY DIRECTOR, STRATEGIC BUSINESS MANAGEMENT /k

THRU: ACTING DIRECTOR, FINANCIAL MANAGEMENT CENTER OF EXCELLENCE

FROM: DIRECTOR, ENTERPRISE SOLUTIONS *[signature] 7/23/08*

SUBJECT: Roles and Responsibilities Matrices for Department of Defense (DoD) and Defense
Finance and Accounting Service (DFAS) Target System Implementations

* There was a need to detail DFAS intra-agency agreements on roles and responsibilities for
both Enterprise and Component target system implementations.

* The Financial Management Center of Excellence has finalized the attached Defense
Finance and Accounting Service (DFAS) Roles and Responsibilities Matrices for DoD and
DFAS Target System Implementations.

* The matrices were coordinated with DFAS Operations, Standards and Compliance and the
Chief Information Officer (CIO).

RECOMMENDATION: Approve and sign this memorandum with attached matrices for
publication to DFAS Standards and Compliance, Operations and the CIO.

Approved: _____ 8/25/08

Disapproved: _____

Other: _____

COORDINATION: Standards and Compliance _____

CIO _____

Judith A. Munger

Attachments:
As stated

Prepared By: Daniel Martin, (216) 204-2813

Rec'd by lbm 8/6/08

ROLES & RESPONSIBILITIES MATRIX FOR ERP SYSTEM IMPLEMENTATIONS

Task	Primary	Secondary/ Support
Development		
1 Execute governance structure	SBM	OPS-S&C I&T-SMD
2 Develop DFAS project plan to support development	SBM	
3 Conduct Business Process Reengineering (BPR)	SBM	OPS-S&C
4a Develop capabilities design document	OPS-S&C	
4b Provide functional requirements for development	SBM	OPS-S&C OPS-Site
5 Provide interface requirements and specifications	SBM	I&T-SMD OPS-Site
6 Identify DFAS funding requirements	SBM	CR
7 Provide SME support for systems design	SBM	OPS-Site OPS-S&C
8 Provide interface design support	SBM	I&T-SMD OPS-Site
9 Develop interface agreements	SBM	
10 Develop Test Evaluation Master Plan (TEMP)	SBM	
11a Identify global training requirements and strategy	SBM	OPS-S&C
11b Identify requirements to support testing	SBM	I&T-SMD
11c Provide systems integration testing support	SBM	I&T-SMD
11d Provide user acceptance testing support	OPS-Site	SBM
12 Conduct risk assessment, process control review, audit trails, etc.	SBM	IR
Implementation Preparation		
13 Develop DFAS implementation project plan	SBM	OPS-S&C I&T-SMD
14 Develop data cleansing and conversion strategy	SBM	OPS-S&C I&T-SMD
15 Develop interfaces/process transition plan (from legacy systems)	SBM	I&T-SMD OPS-Site OPS-S&C
16 Develop MOU agreements related to processing schedules, interfaces, etc.	SBM	OPS-S&C I&T-SMD
17 Develop Roles and Responsibilities	SBM	OPS-S&C
17a Develop standard operating procedures	OPS-S&C	SBM

	Task	Primary	Secondary/ Support
17b	Develop desk procedures	OPS-Site	OPS-S&C
17c	Develop new position descriptions	OPS-S&C	SBM SBM-HR
17d	Develop organizational impact analysis	SBM	OPS-S&C I&T-SMD
17e	Develop contingency plans to sustain operations	OPS-S&C OPS-Site SBM	I&T-SMD
17f	Develop resource plan to support implementation	SBM OPS-S&C	I&T-SMD CR
17g	Develop SLA's to define Roles and Responsibilities	OPS-S&C OPS-Site	SBM
18	Develop a site preparation/readiness plan	SBM	I&T-SMD OPS-Site
19a	Develop a time phased training plan	SBM OPS-S&C	
19b	Support development of training materials	SBM	OPS-S&S OPS-Site
20	Develop communication plan	SBM	OPS-S&C
21a	Develop change management strategy	SBM	OPS-S&C
21b	Develop change management plan	SBM	OPS-Site
22	Ensure the DFAS plan is integrated with the E2E implementation plan	SBM	OPC-S&C
23a	Finalize MOUs with interfacing customers to define system requirements, FTP requirement, and file structures	SBM	I&T-SMD OPS-S&C
23b	Finalize SLAs with customers	OPS-S&C OPS-Site	SBM
24	Secure staffing resources to support implementation	OPS-Site SBM	I&T-SMD CR
25	Identify contingency resources for post implementation	OPS-S&C OPS-Site	SBM
26	Develop Life Cycle Management	SBM	
27	Secure necessary system access	OPS-Site	
28	Manage issues related to implementation preparation	SBM	OPS-S&C OPS-Site I&T-SMD
29	Validate site preparation/readiness	OPS-S&C	SBM
30	Execute communication plan	SBM	OPS-S&C
31	Execute the site preparation plan	OPS-Site	I&T-SMD SBM
32	Execute training plan	OPS-Site	
33	Execute data cleansing plan	OPS-Site SBM	I&T-SMD

	Task	Primary	Secondary/ Support
34	Execute risk management plans	OPS-Site	SBM
35	Execute change management plan	OPS-Site	SBM
Implementation			
36	Execute DFAS implementation project plan	SBM	OPS-Site I&T-SMD OPS-S&C
37	Identify implementation team	OPS-S&C SBM	I&T-SMD
38	Execute resource plan to support implementation	OPS-Site	OPS-S&C CR SBM I&T-SMD
39	Execute detailed data cleansing plan	OPS-Site	SBM I&T-SMD OPS-S&C
40	Execute detailed data conversion plan	SBM	OPS-Site I&T-SMD OPS-S&C
41	Execute interface/process transition plan (from legacy & interim target system)	SBM	OPS-Site I&T-SMD OPS-S&C
42	Execute the site preparation/readiness plan	OPS-Site	I&T -SMD SBM OPS-S&C
43	Execute standard operating procedures	OPS-Site	OPS-S&C
44	Execute desk procedures	OPS-Site	OPS-S&C
45	Stand up new processes/system	OPS-Site	SBM I&T-SMD OPS-S&C
46	Validate post-conversion data/reports	OPS-Site	I&T-SMD OPS-S&C
47	Document and resolve issues	SBM	OPS-S&C OPS-Site I&T-SMD
48	Conduct post implementation training assessment	SBM	OPS-S&C I&T-SMD
49	Conduct post implementation operational assessment	SBM	OPS-S&C
50	Prepare a lessons learned package	SBM	OPS-S&C OPS-Site I&T-SMD
51	Execute data management (data integrity) plan	OPS-Site	I&T-SMD OPS-S&C

RR of Systems Implementation (final ERP v 4 0) .xls

Task	Primary	Secondary/ Support
Sustainment/Termination		
52 Execute legacy system retirement plan	I&T-SMD	OPS-Site
53 Perform project closeout	SBM	OPS-S&C I&T-SMD
54 Execute fallback strategy if needed	OPS-Site SBM	I&T-SMD OPS-S&C
Maintain Master Data and Accounting Administrative Functions		
55 Maintain Enterprise SFIS Values	OPS-S&C	SBM
56 Maintain Master Tables	OPS-S&C	
57 Maintain Standard Chart of Accounts and Posting Model	SBM	OPS-S&C
58 Establish General Ledger Procedures	OPS-S&C	
59 Post Journal Vouchers	OPS-Site	
60 Reconcile General Ledger	OPS-Site	
61 Review & Analyze Trial Balance	OPS-Site	
62 Identify Trial Balance Abnormalities	OPS-Site	
63 Perform General Ledger Analysis	OPS-Site	
64 Define and Maintain Standard Enterprise Level Cost Elements	SBM	OPS-S&C
Perform Funds Control and Distribution Functions		
65 Perform Fund Balance Analysis	OPS	
Perform Internal Controls Functions		
66 Advise on Appropriate Internal Management Controls	OPS	SBM
Perform Changes to Policy/Law Functions		
67 Perform Issue Changes in Policy/law	SBM	OPS
Perform Requests for Pay Functions		
68 Process Invoice	OPS	
69 Invoice Return Follow-up	OPS	

Task		Primary	Secondary/Support
Perform Accrual Functions			
70	Monthly Accruals (Military, Civilian, and Retired Pay)	OPS	
Perform Accounts Payable Functions			
71	Certify Entitlement	OPS	
72	Adjust Accounts Payable	OPS	
73	Process 3-Way Match (Invoice/Contract/PO & Receipt Doc.)	OPS	
74	Clear Goods Receipt	OPS	
75	Cash Management/Prompt Pay Calculations	OPS	
76	Double-check for Erroneous Payments	OPS	
77	Validate for Debt Management and Required Offsets	OPS	
78	Certification of Disbursing File	OPS	
79	Reduce Accounts Payable	OPS	
80	Performance Data (lost discounts, interest paid, etc)	OPS	
81	Update My Invoice	OPS	
82	IRS W-2/1099	OPS	
83	Returns/Cancellations	OPS	
84	Reconcile Expenditures	OPS	
Perform Prevalidation Functions			
85	Send Request for Validation of Existing, Sufficient ULO	OPS	
Perform Foreign Military Sales Expenditure Functions			
86	Request Expenditure Authority – FMS	OPS	
87	Grant Expenditure Authority – FMS	OPS	
Perform Disbursement Functions			
88	Voucher Payment	OPS	
89	Disbursing	OPS	
90	Process Returned Payment Notice	OPS	
91	Issue Stop Payment Request	OPS	
92	Validate Payment Certification	OPS	

Task	Primary	Secondary/Support
Perform Unfilled Orders/Accounts Receivable Functions		
93 Establish Accounts Receivable/Demands (e.g. Over payment)	OPS	
94 Conduct Periodic Validation Reviews of Aged AR	OPS	
95 Process Billings	OPS	
96 Review Billings (Pre-validate)	OPS	
97 Finalize Billings	OPS	
98 Distribute Billings	OPS	
Perform Collections Functions		
99 Attempt Initial Collection	OPS	
100 Attempt Collection of Disputed Receivable	OPS	
101 Post Collections	OPS	
102 Reconcile Billings	OPS	
103 Prepare & Distribute Dunning Statements	OPS	
Perform Delinquent Debt Management Functions		
104 Maintain Vendor Delinquent Debt Information	OPS	
105 Process Debtor's Response	OPS	
106 Request Write-Offs	OPS	
107 Process Write-Offs	OPS	
108 Request Administrative Offset	OPS	
109 Process Administrative Offset	OPS	
110 Manage Debt Adjudication Process	OPS	
111 Process Debt Closeout	OPS	
Perform Calculating Interest Functions		
112 Establish Interest Calculation Procedures	SBM	OPS
113 Maintain Interest Tables	OPS	
114 Manage Interest Invoices	OPS	
115 Incorporate Interest into Accounts Payable	OPS	
116 Incorporate Interest into Accounts Receivable	OPS	
Perform Financial Reporting Functions		

	Task	Primary	Secondary/ Support
117	Identify Problem Disbursements	OPS	
118	Manage External Reporting Requirements	SBM	OPS
119	Provide Guidance for Period Close	SBM	OPS
120	Prepare Departmental Eliminations Reports	OPS	
121	Transmit Trial Balance for Monthly Reporting	OPS	
122	Identify Trial Balance Abnormalities	OPS	
123	Prepare Auditable Financial Statements (AFS)	OPS	
124	Report to Treasury	OPS	
125	Provide Budgetary and Financial Reports (Appendix C)	OPS	
Perform Contract Pay Functions			
126	Maintain Customer and Vendor Information	OPS	
127	Maintain Certified Commercial Pay Information	OPS	
Perform Payroll Functions			
128	Processing Payroll	OPS	
129	Labor Costing (DCPS)	OPS	
130	Provide Payroll Reports	OPS	
131	Reconcile DCAS Labor Expenditures to Payroll	OPS	
132	Process In Service Debt	OPS	
Perform Travel Functions			
133	Process Claims	OPS	
134	Disbursing	OPS	
135	Perform Debt Management for Mil/Civ Travelers	OPS	
Perform Asset Management Functions			
136	Perform Financial Reporting of Assets	OPS	

ROLES & RESPONSIBILITIES MATRIX FOR DFAS DEVELOPED TARGET SYSTEM IMPLEMENTATIONS (E.G., SDI)

Task		Primary	Secondary/ Support
Development			
1	Execute governance structure	SBM	OPS-S&C I&T - SMD
2	Develop DFAS project plan to support development	SBM	OPS-S&C
3	Conduct Business Process Reengineering (BPR)	SBM	OPS-S&C
4	Provide functional requirements for development	SBM	OPS-S&C OPS-Site I&T - SMD
5	Provide interface requirements and specifications	SBM	I&T - SMD OPS-Site
6	Identify DFAS funding requirements	SBM	CR
7	Secure system funding - Submit IT Budget	I&T - SMD	SBM
8	Obtain SME support for systems design	SBM	OPS-Site SMD
9	Provide interface design support	SBM	I&T - SMD OPS-Site
10	Develop interface agreements	SBM	OPS-S&C IT-SMD
11	Provide development of the system hosting strategy	I&T - SMD	SBM
12	Develop the system engineering plan	I&T - SMD	SBM
13	Develop TEMP	SBM	OPS-S&C
14a	Identify global training requirements and strategy	SBM	OPS-S&C
14b	Identify requirements to support testing	SBM	I&T - SMD OPS-S&C OPS-Site
14c	Provide systems integration testing support	SBM	I&T - SMD
14d	Obtain E2E testing support	SBM	I&T - SMD OPS-Site OPS S&C
14e	Provide user acceptance testing support	OPS-Site	SBM OPS-S&C
14f	Provide system performance testing support	SBM	I&T-SMD

	Task	Primary	Secondary/Support
15	Conduct risk assessment, process control review, audit trails, etc.	SBM	ERMP Program Office OPS-Site OPS-S&C
Implementation Preparation			
16	Develop DFAS implementation project plan	SBM	OPS-S&C I&T - SMD
17a	Develop data cleansing and conversion strategy	SBM	OPS-S&C I&T - SMD
17b	Develop detailed data cleansing and conversion plan	SBM	OPS-Site I&T-SMD OPS-S&C
18	Develop interfaces/process transition plan (from legacy or interim migratory systems)	SBM	I&T - SMD OPS-Site OPS-S&C
19	Develop MOU agreements related to processing schedules, interfaces, etc.	SBM	OPS-S&C OPS-site I&T-SMD
20	Develop Roles and Responsibilities	SBM	OPS-S&C
20a	Develop standard operating procedures	OPS-S&C	SBM
20b	Develop desk procedures	OPS-Site	OPS-S&C
20c	Develop new position descriptions	OPS-S&C	SBM SBM-HR
20d	Develop organizational impact analysis	SBM	OPS-S&C I&T-SMD
20e	Develop contingency plans to sustain operations	OPS-S&C OPS-Site	I&T-SMD
20f	Develop resource plan to support implementation	OPS-S&C SBM	I&T-SMD CR
20g	Develop SLA's to define Roles and Responsibilities	OPS-S&C OPS-Site	SBM
21	Develop a site preparation/readiness plan	OPS-Site	I&T-SMD
22a	Develop a time phased training plan	SBM	OPS-S&C
22b	Support development of training materials	SBM	OPS-S&C OPS-Site
23	Develop legacy system retirement plan	I&T-SMD	SBM
24	Develop communication plan	SBM	OPS-S&C
25a	Develop change management strategy	SBM	OPS-S&C
25b	Develop change management plan	SBM	OPS-Site OPS-S&C

	Task	Primary	Secondary/ Support
26	Develop CCB plan	SBM	OPS-S&C OPS-Site I&T-SMD
27	Ensure the DFAS plan is integrated with the E2E implementation plan	SBM	OPS-S&C I&T-SMD
28a	Finalize MOUs with interfacing customers to define system requirements, FTP requirement, and file structures	SBM	I&T-SMD OPS-S&C
28b	Finalize SLAs with customers	OPS-S&C OPS-Site	SBM
29	Obtain staffing resources to support implementation	OPS-Site	I&T-SMD CR
30	Identify contingency resources for post implementation	OPS-S&C OPS-Site	SBM
31	Develop Life Cycle Management Documents	SBM	
32	Secure necessary system access	OPS-Site	
33	Prepare network and desktop configuration	SBM	OPS-Site I&T-SMD
34	Manage issues related to implementation preparation	SBM	OPS-S&C OPS-Site I&T-SMD
35	Validate site preparation/readiness	OPS-S&C	SBM
36	Execute communication plan	SBM	OPS-S&C
37	Execute the site preparation plan	OPS-Site	SBM I&T-SMD
38	Execute training plan	OPS-Site	OPS-S&C
39	Execute data cleansing plan	OPS-Site	I&T-SMD OPS-S&C
40	Execute risk management plans	OPS-Site SBM	I&T-SMD OPS S&C
41	Execute change management plan	OPS-Site	SBM
Implementation			
42	Execute DFAS implementation project plan	SBM	OPS-Site I&T-SMD OPS-S&C
43	Identify implementation team	OPS-S&C	I&T-SMD
44	Execute resource plan to support implementation	OPS-Site	OPS-S&C CR I&T-SMD
45	Execute detailed data cleansing plan	OPS-Site	SBM I&T - SMD

	Task	Primary	Secondary/ Support
46	Execute detailed data conversion plan	SBM	OPS-Site I&T - SMD OPS-S&C
47	Execute interface/process transition plan (from legacy & interim target system)	OPS-Site	I&T-SMD
48	Execute the site preparation/readiness plan	OPS-Site	SBM I&T-SMD OPS-S&C
49	Execute standard operating procedures	OPS-Site	OPS-S&C
50	Execute desk procedures	OPS-Site	OPS-S&C
51	Stand up new processes/system	OPS-Site	SBM I&T-SMD
52	Validate post-conversion data/reports	OPS-Site	I&T-SMD SBM
53	Document and resolve issues	SBM	OPS-S&C OPS-Site I&T-SMD
54	Conduct post implementation training assessment	SBM	OPS-S&C I&T-SMD
55	Conduct post implementation operational assessment	SBM	OPS-S&C
56	Prepare a lessons learned package	SBM	OPS-S&C OPS-Site I&T-SMD
57	Execute data management (data integrity) plan	OPS-Site	SBM I&T-SMD
Sustainment/Termination			
58	Execute legacy system retirement plan	I&T-SMD	OPS-Site
59	Execute CCB	OPS-S&C	
60	Perform project closeout	SBM	OPS-S&C I&T-SMD
61	Execute rollback/fallback strategy if needed	OPS-Site SBM	I&T-SMD
Maintain Master Data and Accounting Administrative Functions			
62	Maintain Enterprise SFIS Values	OPS-S&C	SBM
63	Maintain Master Tables	OPS-S&C	
64	Maintain Standard Chart of Accounts and Posting Model	OPS-S&C	

	Task	Primary	Secondary/Support
65	Establish General Ledger Procedures	OPS-S&C	
66	Post Journal Vouchers	OPS-Site	
67	Reconcile General Ledger	OPS-Site	
68	Review & Analyze Trial Balance	OPS-Site	
69	Identify Trial Balance Abnormalities	OPS-Site	
70	Perform General Ledger Analysis	OPS-Site	
71	Define and Maintain Standard Enterprise Level Cost Elements	OPS-S&C	
Perform Funds Control and Distribution Functions			
72	Perform Fund Balance Analysis	OPS	
Perform Internal Controls Functions			
73	Advise on Appropriate Internal Management Controls	OPS	SBM
Perform Changes to Policy/Law Functions			
74	Perform Issue Changes in Policy/law	SBM	OPS
Perform Requests for Pay Functions			
75	Process Invoice	OPS	
76	Invoice Return Follow-up	OPS	
Perform Accrual Functions			
77	Monthly Accruals (Military, Civilian, and Retired Pay)	OPS	
Perform Accounts Payable Functions			
78	Certify Entitlement	OPS	
79	Adjust Accounts Payable	OPS	
80	Process 3-Way Match (Invoice/Contract/PO & Receipt Doc.)	OPS	
81	Clear Goods Receipt	OPS	
82	Cash Management/Prompt Pay Calculations	OPS	
83	Double-check for Erroneous Payments	OPS	

Task		Primary	Secondary/ Support
84	Validate for Debt Management and Required Offsets	OPS	
85	Certification of Disbursing File	OPS	
86	Reduce Accounts Payable	OPS	
87	Performance Data (lost discounts, interest paid, etc)	OPS	
88	Update My Invoice	OPS	
89	IRS W-2/1099	OPS	
90	Returns/Cancellations	OPS	
91	Reconcile Expenditures	OPS	
Perform Prevalidation Functions			
92	Send Request for Validation of Existing, Sufficient ULO	OPS	
Perform Foreign Military Sales Expenditure Functions			
93	Request Expenditure Authority – FMS	OPS	
94	Grant Expenditure Authority – FMS	OPS	
Perform Disbursement Functions			
95	Voucher Payment	OPS	
96	Disbursing	OPS	
97	Process Returned Payment Notice	OPS	
98	Issue Stop Payment Request	OPS	
99	Validate Payment Certification	OPS	
Perform Unfilled Orders/Accounts Receivable Functions			
100	Establish Accounts Receivable/Demands (e.g. Over payment)	OPS	
101	Conduct Periodic Validation Reviews of Aged AR	OPS	
102	Process Billings	OPS	
103	Review Billings (Pre-validate)	OPS	
104	Finalize Billings	OPS	

RR of Systems Implementation (DFAS Target v 7 0).xls

Task	Primary	Secondary/Support
105 Distribute Billings	OPS	
Perform Collections Functions		
106 Attempt Initial Collection	OPS	
107 Attempt Collection of Disputed Receivable	OPS	
108 Post Collections	OPS	
109 Reconcile Billings	OPS	
110 Prepare & Distribute Dunning Statements	OPS	
Perform Delinquent Debt Management Functions		
111 Maintain Vendor Delinquent Debt Information	OPS	
112 Process Debtor's Response	OPS	
113 Request Write-Offs	OPS	
114 Process Write-Offs	OPS	
115 Request Administrative Offset	OPS	
116 Process Administrative Offset	OPS	
117 Manage Debt Adjudication Process	OPS	
118 Process Debt Closeout	OPS	
Perform Calculating Interest Functions		
119 Establish Interest Calculation Procedures	SBM	OPS
120 Maintain Interest Tables	OPS	
121 Manage Interest Invoices	OPS	
122 Incorporate Interest into Accounts Payable	OPS	
123 Incorporate Interest into Accounts Receivable	OPS	
Perform Financial Reporting Functions		
124 Identify Problem Disbursements	OPS	
125 Manage External Reporting Requirements	SBM	OPS
126 Provide Guidance for Period Close	SBM	OPS
127 Prepare Departmental Eliminations Reports	OPS	

Task	Primary	Secondary/ Support
128 Transmit Trial Balance for Monthly Reporting	OPS	
129 Identify Trial Balance Abnormalities	OPS	
130 Prepare Auditable Financial Statements (AFS)	OPS	
131 Report to Treasury	OPS	
132 Provide Budgetary and Financial Reports (Appendix C)	OPS	
Perform Contract Pay Functions		
133 Maintain Customer and Vendor Information	OPS	
134 Maintain Certified Commercial Pay Information	OPS	
Perform Payroll Functions		
135 Processing Payroll	OPS	
136 Labor Costing (DCPS)	OPS	
137 Provide Payroll Reports	OPS	
138 Reconcile DCAS Labor Expenditures to Payroll	OPS	
139 Process In Service Debt	OPS	
Perform Travel Functions		
140 Process Claims	OPS	
141 Disbursing	OPS	
142 Perform Debt Management for Mil/Civ Travelers	OPS	
Perform Asset Management Functions		
143 Perform Financial Reporting of Assets	OPS	