



STRENGTH THROUGH INDUSTRY & TECHNOLOGY



NDIA ANSI Intent Guide

Update

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May 2011***

ANSI Intent Guide Update

- Updated Guidelines 5 and 10 at the request of the DCMA EV Center
- Corrected “A single control account at the intersection of the OBS and WBS”
- DCMA EV Center has accepted, with edits, the June 2009 version of the Intent Guide

Intent Guideline 5

The integration of the WBS and OBS creates control accounts that facilitate schedule and cost performance measurement. The control account is the point where the WBS tasks and OBS responsibility intersect. It is defined as the point where a single functional organization or integrated product team has responsibility for work defined to a single WBS element. There may be multiple control accounts established at this intersection when the effort within a WBS element must be segregated for management control purposes driven by scope, and exit criteria (i.e., completion of task scope). ~~Examples of this situation may include control accounts segregated by: element of cost, earned value technique (LOE versus discrete), recurring/non-recurring, Contract Line Items (CLINs), Appropriation Type (Color of Money), and project phase.~~ The establishment of multiple control accounts should be determined by the control accounts scope of the management tasks and consideration for planning and control of budgets, schedules, work assignments, progress assessment, problem identification, and corrective actions. The control account is also the primary point for work authorization, work performance management, and work performance measurement; i.e., where planned value is established, earned value is assessed, and actual costs are collected. Each control account is assigned to a control account manager. The control account manager is responsible for ensuring the accomplishment of work in his or her control account and is the focal point for management control.

Control Accounts are determined by the scope of work and not by programmatic or contractual events

Intent Guideline 10

[Added] Typical Attribute:

Control account plans (CAPs) represent the work assigned to one responsible organizational element on one program WBS element. This is the lowest level in the structure at which the comparison of actual costs to planned budgets and earned value is normally required. It is also the cost collection point that identifies the cost elements with the factors contributing to cost and/or schedule variances. Under some circumstances additional levels of detail may be needed to segregate LOE versus Discrete effort, multiple elements of cost, and multi-functional elements.

DCMA EV Center felt this Attribute, which was deleted, should be retained.