

Exhibit 300 (BY2010)

PART ONE

OVERVIEW

1. Date of Submission:
2009-04-10

2. Agency:
015

3. Bureau:
35

4. Name of this Capital Asset:
Public Debt Accounting and Reporting System (PARS)

5. Unique Project Identifier:
015-35-01-14-01-1004-00

6. What kind of investment will this be in FY2010?
Operations and Maintenance

7. What was the first budget year this investment was submitted to OMB?
FY2001 or earlier

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.

Summary Debt Accounting (SDA), one of the Bureau's five lines of businesses, includes accounting for and reporting on all financial activity related to the public debt of the United States. The system responsible for this collaboration of data is the PARS. PARS is a fully integrated, automated accounting system that is capable of receiving data from a variety of sources and responds easily to governmental accounting changes. On a daily basis, summarized data is received from multiple Federal Reserve banks via on-line terminal and ConnectDirect transactions, as well as from internal Public Debt entities acting as fiscal agents for Public Debt. In addition to the aforementioned features, PARS has several other attributes that make it a valuable asset, among these are the following: *Collects debt-related information in one integrated environment *Data can be queried, which allows unique information to be retrieved without programmatic changes *Contains numerous internal controls, increasing the dependability and reliability of data *Reconciles data automatically, which decreases personnel time and likelihood of manual errors *Continues to meet the SDA goals stated in the Bureau's Strategic Plan *Achieves a high customer satisfaction rate. In a recent survey distributed to over 250 internal and external users, 76% of the users were satisfied or very satisfied with PARS *Continues to receive unqualified audit opinions on the Schedules of Federal Debt *Continues to produce daily financial statements Prior to the implementation of PARS, all debt-related information was gathered and calculated manually. This process caused performance gaps from both a reliability and timeliness standpoint. PARS closes the reliability and timeliness performance gaps by doing the following: integrating data, allowing for easier reconciliation with other entities, reconciling the FMS accounts quicker, introduced SGL into the reconciliation process, dramatically reduced the staff and resources it takes to complete the Monthly Statement of Public Debt (MSPD), reduced the number of errors on the MSPD report, and allows financial statements to be produced. PARS support Treasury's strategic goals and objectives of effectively financing government operations and accounting for the debt of the federal government. In addition, it supports the specific SDA goal to improve the clarity, utility, and availability of federal debt financial information

9. Did the Agency's Executive/Investment Committee approve this request?
yes

9.a. If "yes," what was the date of this approval?
2008-05-13

10. Did the Program/Project Manager review this Exhibit?
yes

11. Program/Project Manager Name:
Send FOIA requests to the following address:
Division of Administrative Services
Avery 4A, Disclosure Officer

Department of the Treasury
Bureau of the Public Debt
200 Third Street
Parkersburg, WV 26106-5312
Fax request to: 304-480-8188

11.a. What is the current FAC-P/PM certification level of the project/program manager?

Mid/Journeyman//DAWIA-Level 2

11.b. When was the Program/Project Manager Assigned?

1998-01-01

11.c. What date did the Program/Project Manager receive the FACP/PM certification? If the certification has not been issued, what is the anticipated date for certification?

2008-09-08

12. Has the agency developed and/or promoted cost effective, energy-efficient and environmentally sustainable techniques or practices for this project.

yes

12.a. Will this investment include electronic assets (including computers)?

yes

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

13. Does this investment directly support one of the PMA initiatives?

yes

If yes, select the initiatives that apply:

Budget Performance Integration

Expanded E-Government

Financial Performance

13.a. 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?)

B.P.I: PARS accurately consolidates critical financial data that results in integrated budgeting at the program level. F.P: PARS automated system collects and validates all debt-related financial data used to close the books & formulate the financial statements for FMS and FRBs. Allows for easier reconciliation with other entities. E-GOV: PARS encourages quick data sharing w/ the Govt. and citizens via the Internet. Accurate and timely financial statements are published electronically daily.

14. Does this investment support a program assessed using the Program Assessment Rating Tool (PART)?

yes

14.a. If yes, does this investment address a weakness found during the PART review?

no

14.b. If yes, what is the name of the PARTed program?

10001116 - Administering the Public Debt

14.c. If yes, what rating did the PART receive?

Effective

15. Is this investment for information technology?

yes

16. What is the level of the IT Project (per CIO Council's PM Guidance)?

Level 2

17. What project management qualifications does the Project Manager have? (per CIO Council's PM Guidance)

(1) Project manager has been validated as qualified for this investment

18. Is this investment identified as high risk on the Q4 - FY 2008 agency high risk report (per OMB memorandum M-05-23)?

yes

19. Is this a financial management system?

yes

19.a. If yes, does this investment address a FFIA compliance area?

yes

19.a.1. If yes, which compliance area:

Financial System Requirements, Federal Accounting Standards, and Standard General Ledger at the transaction level.

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 A11 section 52.

Public Debt Accounting and Reporting System - BDPARSII

20. What is the percentage breakout for the total FY2010 funding request for the following? (This should total 100%)

| Area | Percentage |
|----------|------------|
| Hardware | 8 |
| Software | 10 |
| Services | 77 |
| Other | 5 |

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

22. Contact information of individual responsible for privacy related questions.

Name

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Avery 4A, Disclosure Officer
Department of the Treasury
Bureau of the Public Debt
200 Third Street
Parkersburg, WV 26106-5312
Fax request to: 304-480-8188

Phone Number

Title

Email

23. Are the records produced by this investment appropriately scheduled with the National Archives and Records Administration's approval?
yes

24. Does this investment directly support one of the GAO High Risk Areas?
no

SUMMARY OF SPEND

1. 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.

All amounts represent Budget Authority

Note: For the cross-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.

| Cost Type | Py-1 & Earlier -2007 | PY 2008 | CY 2009 | BY 2010 |
|---------------------------------|-------------------------|------------|------------|------------|
| Planning Budgetary Resources | 0.000 | 0.000 | 0.000 | 0.000 |
| Acquisition Budgetary Resources | 0.000 | 0.000 | 0.000 | 0.000 |
| Maintenance Budgetary Resources | 2.140 | 0.448 | 0.461 | 0.475 |

| | | | | |
|----------------------------|-------|-------|-------|-------|
| Government FTE Cost | 7.505 | 1.523 | 1.569 | 1.616 |
| # of FTEs | 66 | 13 | 13 | 13 |

Note: For the cross-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.

2. Will this project require the agency to hire additional FTE's?
no

3. If the summary of spending has changed from the FY2009 President's budget request, briefly explain those changes.

There have been no changes to the summary of spend since the FY2009 Budget request.

PERFORMANCE

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 Supported | Measurement Area | Measurement Grouping | Measurement Indicator | Baseline | Planned Improvement to the Baseline | Actual Results |
|----------|--------------------|--|------------------------------|-----------------------------|---|-----------------|--|-----------------------|
| 1 | 2007 | Effectively Managed U.S. Government Finances | Mission and Business Results | Reporting and Information | % of financial statements produced monthly within 3 business days. | 100 | 100 | 100% through Q4 |
| 2 | 2007 | Effectively Managed U.S. Government Finances | Processes and Activities | Financial Management | % of monthly ledgers closed within 3 business days. Closing within 3 business days aids in receiving an unqualified opinion on the annual schedule of Federal Debt. | 100 | 100 | 100% through Q4 |
| 3 | 2007 | Effectively Managed U.S. Government Finances | Technology | Service Availability | % of application availability during published business hours. | 100 | 100 | 100% through Q4 |
| 4 | 2007 | Effectively Managed U.S. | Customer Results | Delivery Time | Elapsed time (seconds) it takes to run the Monthly | 190 | 190 | 232 seconds through |

| | | | | | | | | |
|----|------|--|------------------------------|--------------------------------|--|-------|-----|------------------------|
| | | Government Finances | | | Statement of the Public Debt (MSPD) report. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data. | | | Q4 |
| 5 | 2008 | Effectively Managed U.S. Government Finances | Mission and Business Results | Reporting and Information | % of daily financial statements produced within 3 business days. | 100 | 100 | 100% through Q4 |
| 6 | 2008 | Effectively Managed U.S. Government Finances | Processes and Activities | Financial Management | % of monthly ledgers closed within 2 business days. Closing within 2 business days aids in receiving an unqualified opinion on the annual Schedules of Federal Debt. | 100 | 100 | 100% through Q4 |
| 7 | 2008 | Effectively Managed U.S. Government Finances | Technology | Service Availability | % of application availability during published business hours. | 100 | 100 | 99.79% through Q4 |
| 8 | 2008 | Effectively Managed U.S. Government Finances | Customer Results | Delivery Time | Elapsed time (seconds) it takes to run the Monthly Statement of the Public Debt (MSPD) report. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data. | 232 | 225 | 270 seconds through Q4 |
| 9 | 2009 | Effectively Managed U.S. Government Finances | Mission and Business Results | Asset and Liability Management | % of daily financial statements produced within 3 business days. | 100 | 100 | None to report yet |
| 10 | 2009 | Effectively Managed U.S. Government Finances | Processes and Activities | Financial Management | % of monthly ledgers closed within 1 business day. Closing within 1 business day aids in receiving an unqualified opinion on the annual schedule of Federal Debt. | 100 | 100 | None to report yet |
| 11 | 2009 | Effectively | Technology | Service | % of application | 99.79 | 100 | None to |

| | | | | | | | | |
|----|------|--|------------------------------|--------------------------------|--|-----|-----|--------------------|
| | | Managed U.S. Government Finances | | Availability | availability during published business hours. | | | report yet |
| 12 | 2009 | Effectively Managed U.S. Government Finances | Customer Results | Delivery Time | Elapsed time (seconds) it takes to run the Monthly Statement of the Public Debt (MSPD) report. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data. | 270 | 278 | None to report yet |
| 13 | 2010 | Effectively Managed U.S. Government Finances | Mission and Business Results | Asset and Liability Management | % of daily financial statements produced within 3 business days. | 100 | 100 | None to report yet |
| 14 | 2010 | Effectively Managed U.S. Government Finances | Processes and Activities | Financial Management | % of monthly ledgers closed within 1 business day. Closing within 1 business day aids in receiving an unqualified opinion on the annual schedule of Federal Debt. | 100 | 100 | None to report yet |
| 15 | 2010 | Effectively Managed U.S. Government Finances | Technology | Service Availability | % of application availability during published business hours. | 100 | 100 | None to report yet |
| 16 | 2010 | Effectively Managed U.S. Government Finances | Customer Results | Delivery Time | Elapsed time (seconds) it takes to run the Monthly Statement of the Public Debt (MSPD) report. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data. | 278 | 278 | None to report yet |
| 17 | 2011 | Effectively Managed U.S. Government Finances | Mission and Business Results | Asset and Liability Management | % of daily financial statements produced within 3 business days. | 100 | 100 | None to report yet |
| 18 | 2011 | Effectively Managed U.S. Government | Processes and Activities | Financial Management | % of monthly ledgers closed within 1 business day. Closing within | 100 | 100 | None to report yet |

| | | | | | | | | |
|----|------|--|------------------------------|--------------------------------|--|-----|-----|--------------------|
| | | Finances | | | 1 business day aids in receiving an unqualified opinion on the annual schedule of Federal Debt. | | | |
| 19 | 2011 | Effectively Managed U.S. Government Finances | Technology | Service Availability | % of application availability during published business hours. | 100 | 100 | None to report yet |
| 20 | 2011 | Effectively Managed U.S. Government Finances | Customer Results | Delivery Time | Elapsed time (seconds) it takes to run the Monthly Statement of the Public Debt (MSPD) report. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data. | 278 | 278 | None to report yet |
| 21 | 2012 | Effectively Managed U.S. Government Finances | Mission and Business Results | Asset and Liability Management | % of daily financial statements produced within 3 business days. | 100 | 100 | None to report yet |
| 22 | 2012 | Effectively Managed U.S. Government Finances | Processes and Activities | Financial Management | % of monthly ledgers closed within 1 business day. Closing within 1 business day aids in receiving an unqualified opinion on the annual schedule of Federal Debt. | 100 | 100 | None to report yet |
| 23 | 2012 | Effectively Managed U.S. Government Finances | Technology | Availability | % of application availability during published business hours. | 100 | 100 | None to report yet |
| 24 | 2012 | Effectively Managed U.S. Government Finances | Customer Results | Delivery Time | Elapsed time (seconds) it takes to run the Monthly Statement of the Public Debt (MSPD) report. Timely running of the MSPD report assists and supports the stated goal by aiding our ability to publish the report on time and provide accurate data. | 278 | 278 | None to report yet |

Enterprise Architecture

In order to successfully address this area of the business case and capital asset plan you must ensure the investment is included in the agency's EA and Capital Planning and Investment Control (CPIC) process, and is mapped to and supports the FEA. You must also ensure the business case demonstrates the relationship between the investment and the business, performance, data, services, application, and technology layers of the agency's EA.

1. Is this investment included in your agency's target enterprise architecture?

yes

2. Is this investment included in the agency's EA Transition Strategy?

yes

2.a. If yes, provide the investment name as identified in the Transition Strategy provided in the agency's most recent annual EA Assessment.

The investment name is Public Debt Accounting and Reporting System (PARS)

3. Is this investment identified in a completed (contains a target architecture) and approved segment architecture?

no

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.

128-000

4. 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.whitehouse.gov/omb/egov/>.

Component: Use existing SRM Components or identify as NEW. A NEW component is one not already identified as a service component in the FEA SRM.

Reused Name and UPI: 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.

Internal or External Reuse?: 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.

Funding Percentage: Please provide the percentage of the BY requested funding amount used for each service component listed in the table. If external, provide the funding level transferred to another agency to pay for the service.

| | Agency Component Name | Agency Component Description | Service Type | Component | Reused Component Name | Reused UPI | Internal or External Reuse? | Funding % |
|---|------------------------|--|----------------------|------------------------|-----------------------|------------|-----------------------------|-----------|
| 1 | Billing and Accounting | This service component supports the charging, collection and reporting of an organization's accounts. | Financial Management | Billing and Accounting | | | No Reuse | 70 |
| 2 | Standardized/Canned | This service component supports the methods and procedures used by the organization to safeguard its assets, produce accurate accounting data and reports, | Reporting | Standardized / Canned | | | No Reuse | 15 |

| | | | | | | | | |
|---|-------------------|--|----------------------|-------------------|--|--|----------|----|
| | | contribute to efficient operations, and encourage staff to adhere to management policies and mission requirements. | | | | | | |
| 3 | Internal Controls | Supports the methods and procedures used by BPD to safeguard its assets, produces accurate accounting data and reports, contributes to efficient operations, and encourages staff to adhere to management policies and mission requirements. | Financial Management | Internal Controls | | | No Reuse | 15 |

5. 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.

FEA SRM Component: 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.

Service Specification: 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.

| | SRM Component | Service Area | Service Category | Service Standard | Service Specification (i.e., vendor and product name) |
|---|------------------------|-------------------------------------|---------------------------|-----------------------------------|---|
| 1 | Billing and Accounting | Service Access and Delivery | Service Requirements | Hosting | |
| 2 | Billing and Accounting | Service Access and Delivery | Service Transport | Service Transport | |
| 3 | Billing and Accounting | Service Platform and Infrastructure | Support Platforms | Independent Platform | |
| 4 | Billing and Accounting | Service Platform and Infrastructure | Software Engineering | Software Configuration Management | |
| 5 | Billing and Accounting | Service Platform and Infrastructure | Database / Storage | Database | |
| 6 | Billing and Accounting | Service Platform and Infrastructure | Hardware / Infrastructure | Embedded Technology Devices | |
| 7 | Billing and Accounting | Service Platform and Infrastructure | Software Engineering | Test Management | |
| 8 | Standardized / Canned | Service Platform and Infrastructure | Hardware / Infrastructure | Servers / Computers | |
| 9 | Standardized / Canned | Service Platform and Infrastructure | Support Platforms | Dependent Platform | |

| | | | | | |
|----|------------------------|-------------------------------------|---------------------------|-----------------------------|--|
| 10 | Internal Controls | Service Access and Delivery | Service Requirements | Legislative / Compliance | |
| 11 | Billing and Accounting | Service Platform and Infrastructure | Hardware / Infrastructure | Wide Area Network (WAN) | |
| 12 | Standardized / Canned | Service Platform and Infrastructure | Hardware / Infrastructure | Local Area Network (LAN) | |
| 13 | Billing and Accounting | Service Platform and Infrastructure | Hardware / Infrastructure | Network Devices / Standards | |
| 14 | Billing and Accounting | Service Interface and Integration | Integration | Middleware | |
| 15 | Standardized / Canned | Service Access and Delivery | Service Transport | Supporting Network Services | |

6. Will the application leverage existing components and/or applications across the Government (i.e., FirstGov, Pay.Gov, etc)?

no

PART TWO

RISK

You should perform a risk assessment during the early planning and initial concept phase of the investment's life-cycle, develop a risk-adjusted life-cycle cost estimate and a plan to eliminate, mitigate or manage risk, and be actively managing risk throughout the investment's life-cycle.

Answer the following questions to describe how you are managing investment risks.

1. Does the investment have a Risk Management Plan?

yes

1.a. If yes, what is the date of the plan?

2008-09-30

1.b. Has the Risk Management Plan been significantly changed since last year's submission to OMB?

no

COST & SCHEDULE

1. Was operational analysis conducted?

yes

1.a. If yes, provide the date the analysis was completed.

2008-09-30

What were the results of your operational analysis?

The results of the Operational Analysis show that the PARS investment continues to meet the mission and strategic goals of the Bureau of the Public Debt. Based on the Gap Analysis, the PARS investment continues to meet the functionality and performance objectives for summary debt accounting. It consistently provides the benefits that it was designed to deliver by effectively and reliably meeting the borrowing needs of the federal government and accurately accounting for and reporting on the debt of the United States. Also, PARS satisfies the needs of its customers and stakeholders by delivering quality and timely information on the public debt. In a recent survey distributed to over 250 internal and external users, 95% of the respondents reported a positive response to their overall satisfaction with the PARS investment. The PARS investment is consistently meeting the current performance goals of 100% of daily financial statements produced within 3 business days, 100% of monthly ledgers closed within 2 business days, and 100% of application availability during published business hours. Increased accuracy resulted in fewer errors to correct. Increased speed allows Public Debt to accurately report the national debt to the penny daily on the website. These performance measures play a major part in assisting Public Debt in providing timely and accurate debt information and closing the books within three business days each month. Because of these benefits PARS continues to be a major contributor to the confidence associated with managing the national debt. The PARS investment provides value to the taxpayer and government by providing accurate and timely financial information, which helps Public Debt and Treasury manage the

government's finances effectively. The PARS investment allows Public Debt to report the national debt to the penny and to fulfill customer expectations by providing quality customer service and transaction processing for investors in Treasury securities. This investment also plays a major part in assisting Public Debt in providing timely and accurate debt information and closing the books within three business days each month. PARS is a major contributor to the consumer confidence associated with managing the national debt.