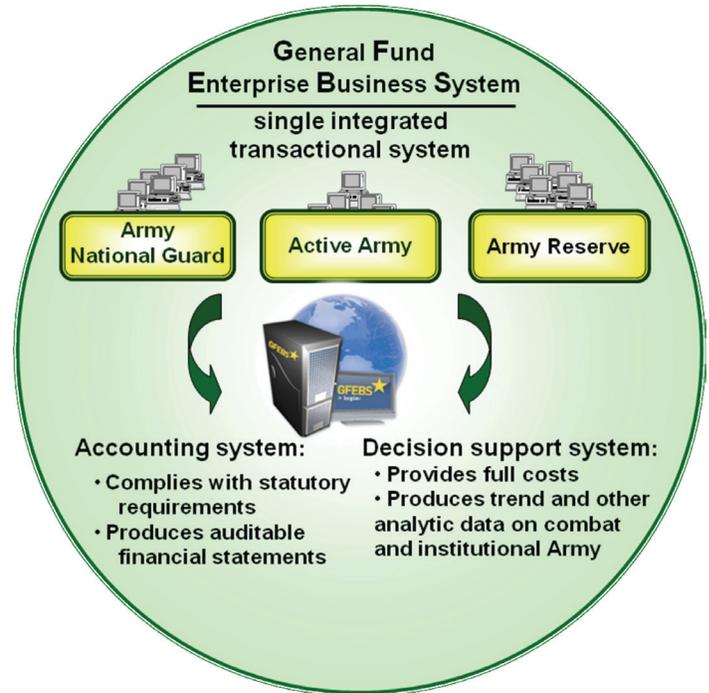# General Fund Enterprise Business System (GFEBS)

Executive Summary
- The Army Test and Evaluation Command (ATEC) completed an IOT&E of Release 1.3 during June 29 through August 7, 2009. Based on the IOT&E results, DOT&E assessed General Fund Enterprise Business System (GFEBS) Release 1.3 as operationally effective with limitations, not suitable, and not survivable.
- While GFEBS Release 1.3 delivered the core financial management capabilities required by the Defense Finance and Accounting Service (DFAS) Guide to Federal Requirements for Financial Management Systems, it did not provide accurate and timely financial information for the Army leadership and could not support an unqualified financial opinion.
- Following correction of IOT&E deficiencies, ATEC completed a Limited User Test (LUT) of Release 1.4.1 from June 28 to August 10, 2010. The primary objectives of the LUT were to verify the fixes for Release 1.3 deficiencies and to evaluate new functionality. Based on the LUT results, DOT&E assessed GFEBS Release 1.4.1 as operationally effective, suitable, and survivable; but with limitations in all three areas.

System
- GFEBS is a Major Automated Information System for administering and managing the Army's general funds.
- GFEBS is designed to provide web-based real-time transactions and information accessible by all Army organizations worldwide, including the Army National Guard and the Army Reserve.
- GFEBS is intended to allow the Army to meet the requirements of the Federal Financial Management Improvement Act of 1996 and the Defense Finance and Accounting Service Guide to Federal Requirements for Financial Management Systems (the Blue Book).
- GFEBS has four software releases:
  - Release 1.1, which provided Real Property Inventory functionality, was developed for a technology demonstration only.
  - Release 1.2, the first fieldable release, was developed for a limited deployment at Fort Jackson, South Carolina, to replace the legacy Standard Finance System.
  - Release 1.3 provided additional capabilities to support a majority of the Army financial management functions.

  - Release 1.4 will provide full system capability and be fielded Army-wide.

Mission
- Army financial managers will use GFEBS to compile and share accurate, up-to-the-minute financial management data across the Army.
- The Army and DoD leadership will use GFEBS to access standardized, real-time financial data and information to make sound strategic business decisions.
- The Army will use GFEBS to satisfy congressional and DoD requirements for auditing of funds, standardization of financial ledgers, timely reporting, and reduction in costly rework.

Major Contractor
Accenture – Reston, Virginia

Activity
- ATEC completed an IOT&E of Release 1.3 from June 29 through August 7, 2009, at Fort Stewart, Georgia; Fort Benning, Georgia; Fort Jackson, South Carolina; Fort Monroe, Virginia; DFAS Indianapolis, Indiana; DFAS Rome, New York; Fort McPherson, Georgia; and Washington, D.C.

- ATEC also completed a LUT of Release 1.4.1 from June 28 through August 10, 2010, at Fort Benning, Georgia; Fort Bragg, North Carolina; Fort Campbell, Kentucky; Fort Jackson, South Carolina; Fort McPherson, Georgia; Fort Monroe, Virginia; Fort Stewart, Georgia;

Redstone Arsenal, Alabama; DFAS Rome, New York; DFAS Indianapolis, Indiana; and Army Installation Management Command headquarters plus other agencies in the Washington, D.C. area. The primary objectives of the LUT were to verify fixes of the deficiencies identified during the IOT&E and to evaluate new functionality provided in Release 1.4.1.
- ATEC conducted all testing in accordance with the DOT&E-approved Test and Evaluation Master Plan and Operational Test Agency Test Plan.

Assessment
- Based on the IOT&E results, DOT&E assessed GFEBS Release 1.3 as operationally effective with limitations, not suitable, and not survivable.
- While GFEBS Release 1.3 delivered the core financial management capabilities required by the DFAS Guide to Federal Requirements for Financial Management Systems, it did not provide accurate and timely financial information for the Army leadership and could not support an unqualified financial opinion. In addition, thousands of unmatched disbursements were reported during the IOT&E.
- The LUT results showed that GFEBS Release 1.4.1 was operationally effective, suitable, and survivable; but with limitations in all three areas.
- Users were able to accomplish their mission tasks with significantly higher success rates than before. Proficiency for the initial users seemed to have improved since the IOT&E in 2009. However, new users did not perform as well.
- The security posture of the system also improved. During the penetration testing, the Program Management Office staff and the Computer Emergency Response Team provided accurate and timely notifications of detectable scans and unauthorized actions.
- While system performance improved in most areas, several deficiencies remain:
  - The training program did not provide sufficient and specific instructions for users to understand how to perform their tasks using the system.
  - Users continued to have difficulties formatting and printing reports that met their needs. In addition, reports provided

to Army leadership were not always accurate and timely and did not support unqualified audit opinions.
  - The large number of unmatched disbursements and manual workarounds significantly increased the user workload and temporary manpower requirements. Reduction of unmatched disbursements requires collaboration with external systems that provide transactional data to GFEBS.
  - Interoperability issues with the Defense Medical Logistics Standard Support System affected the operations of Medical Treatment Facilities and caused significant workload increase for the Army Medical Command.
  - The change management process to transition users from the legacy system to GFEBS, including training, needs improvement. Many users did not fully understand the GFEBS capabilities associated with the roles assigned to them and could not effectively perform their assigned roles after the transition.

Recommendations
- Status of Previous Recommendations. The program has made satisfactory progress on four of the five previous recommendations. The one remaining recommendation to improve training is still valid and requires additional attention.
- FY10 Recommendations. The Program Management Office should:
  1. Improve the GFEBS reporting capability to meet the user and Army leadership needs.
  2. Develop additional automated tools and continue working with partner systems to reduce the number of unmatched disbursements.
  3. Reduce the number of manual workarounds to reduce user workload.
  4. Work with external interface systems to improve interoperability.
  5. Team with functional sponsors to improve the transition process to increase productivity.