ANSI/EIA-748 Guidelines

		ORGANIZING	SCHEDULING	WORK/BUDGET AUTHORIZATION	ACCOUNTING	INDIRECT MANAGEMENT	MANAGERIAL ANALYSIS	CHANGE INCORPORATION	MATERIAL MANAGEMENT	SUBCONTRACT MANAGEMENT
ORGANIZATION										
2-1a	Define authorized work	X								
2-1b	Identify Program Organization Structure	X								
2-1c	Company integration of EVMS subsystems with WBS and OBS	X								
2-1d	Identify organization/function for overhead (DCAA)					X				
2-1e	Integrate WBS & OBS, create control accounts	X								
PLANNING, SCHEDULING & BUDGETING										
2-2a	Sequential scheduling of work		X							
2-2b	Identify interim measures of progress, i.e. milestones, products, etc.		X							
2-2c	Establish time-phased budget (DCAA)			X		X				
2-2d	Identify significant cost elements within authorized budgets			X						
2-2e	Identify discrete work packages			X						
2-2f	All work package budgets & planning packages sum to control acct			X						
2-2g	Identify and control LOE budgets			X						
2-2h	Establish overhead budgets by organization element (DCAA)					X				
2-2i	Identify management reserve and undistributed budget			X						
2-2j	Reconcile program target cost goal with sum of all internal budgets			X						
ACCOUNTING CONSIDERATIONS										
2-3a	Record direct costs from accounting system (DCAA)				X					
2-3b	Summarize direct costs into WBS without allocation (DCAA)				X					
2-3c	Summarize direct costs into OBS without allocation (DCAA)				X					
2-3d	Record indirect costs (DCAA)					X				
2-3e	Identify unit costs, equivalent units costs or lot costs (DCAA)				X					
2-3f	Accurate material cost accumulation by control accounts; EV measurement at right time; full accountability of material (DCAA)								X	
ANALYSIS AND MANAGEMENT REPORTS										
2-4a	Control account monthly summary, identification of CV and SV (DCAA)				X		X			
2-4b	Explain significant variances						X			
2-4c	Identify and explain indirect cost variances (DCAA)					X				
2-4d	Summarize data elements and variances thru WBS/OBS for mgmt						X			
2-4e	Implement management actions as result of EVM analysis						X			