Integral to the implementation of an earned value management system are the process and system flows that graphically communicate to the stakeholders and customers how the system works. An optional output to the EVMS Strategy and Implementation Plan and EVM System Description deliverables is a set of AS-IS and TO-BE EVMS process and system flow diagrams. The AS-IS process and system flow diagrams show the program management processes followed and systems utilized prior to the implementation of the proposed EVMS. The TO-BE EVMS process and system flow diagrams depict the planned program management processes and systems needed to fully realize the proposed EVMS.