



**FINANCIAL MANAGEMENT SYSTEMS
IMPROVEMENT COUNCIL
(FMSIC)**

***PROPERTY ACCOUNTING AND MANAGEMENT SYSTEM
Functional and Operational Requirements
June 1, 1995***

FUNCTIONAL AND OPERATIONAL REQUIREMENTS
FOR
PROPERTY ACCOUNTING AND MANAGEMENT SYSTEM
FINANCIAL MANAGEMENT SYSTEMS IMPROVEMENT COUNCIL
MAY 1, 1995
REVISION 0

The Financial Management Systems Improvement Council (FMSIC) was created by the Department of Energy (DOE) in recognition of the need for information sharing and prudent standardization of cost collection and financial reporting among its integrated contractors. A vision statement was developed and adopted during the first Council meeting and states: **IMPROVE CONTRACTOR FINANCIAL MANAGEMENT SYSTEM PROCESSES WHICH WILL RESULT IN INCREASED EFFICIENCY AND EFFECTIVENESS THROUGH (a) THE SHARING OF SUCCESSFUL APPROACHES [best business practices] AND BENCHMARKING AMONG CONTRACTORS and (b) THE DEVELOPMENT OF BUSINESS REQUIREMENTS AND COMMON TERMINOLOGY FOR FINANCIAL MANAGEMENT SYSTEMS, and © THE IDENTIFICATION OF SYSTEMS WHICH LEND THEMSELVES TO COMMON PROCESSES AND THE PURSUIT OF STANDARDIZATION WHERE APPROPRIATE.**

Since its inception in June of 1993, the Council has embarked on several initiatives designed to leverage gains from the existing contractor financial management knowledge and experience base. One of these initiatives was the Functional and Operational Requirements (F&OR) effort. The purpose of this effort was to develop and publish a basic set of design requirements for the more commonly used financial management automated information systems. With this requirements document, a contractor could shorten the requirements definition phase of the system development life cycle and could also result in some standardization of system design within the DOE contractor complex.

Contractors are required to review applicable F&ORs prior to the acquisition of or the major modification to a financial management information system. Although these documents are intended to serve as reference material and are advisory in nature, it is the hope of the Council to eliminate redundant system development and unnecessary system procurement among the DOE contractors.

A FMSIC property process improvement workshop was held in Richland, WA in July, 1994. Acknowledgment and appreciation is given to the representatives from the 22 DOE complexes, DOE-HQ and DOE-RL who reviewed and recommended best practices for property accounting and management. The workshop final document is the basis for this F&OR.

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Property Accounting & Management System (PAMS) **Functional and Operational Requirements**

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Property Accounting & Management System

PURPOSE

The Property Accounting & Management System (PAMS) will provide the capability to meet both Property Accounting and Property Management requirements for control of government property (owned, leased, or rented) from acquisition through disposition.

APPLICATION OBJECTIVES

- o Provide an automated, integrated database for use by property accounting and property management.
- o Provide the capability to track and account for both personal and real government property.
- o Provide internal controls that comply with all Department of Energy (DOE) requirements, Property Accounting standards, and internal policies and procedures.
- o Provide interface to DOE-HQ property systems as needed.
- o Ensure that the system (software, hardware, telecommunications) is user friendly.
- o Provide associated system documentation including:
 - o User manual
 - o Training materials
 - o System documentation
- o Conform to applicable facility system development standards.
- o Strive for the elimination of manual processes such as dependency on cards/paper, duplicate data collection, manual signatures.

Business Requirements

- o Provide the capability to record information such as:
 - Descriptive Information
 - Property Name
 - Manufacturer Name
 - Manufacturer Model
 - Serial Number
 - Size/Capacity
 - Acquisition Cost
 - Document Number
 - Sensitive Property
 - High Risk Property
 - Excess Property
 - Inventory Date
 - Location
 - Building and Room
 - Site
 - Off site
 - Repair and Replacement Equipment
 - Custodial Information
 - Custodian Organization
 - Custodian Organization Manager
 - Assigned User

- o Provide the capability to track property transfers, excess declaration, disposal, and off-site status authorization.

- o Provide the capability to report periodic inventory information and missing property status.

- o Provide management reporting capability for acquisition review, reutilization, and cost benefit analysis.

- o Provide the necessary information facility (standard and ad hoc reporting) to permit timely action on property management and property accounting activity.

- o Provide the capability to record and maintain financial information such as:
 - Acquisition Cost
 - Accounting Status
 - Asset Type
 - Useful Life
 - Fire Class Codes
 - Replacement value

Current and Accumulated Depreciation
Use Tax
Work in Progress
Repair and Replacement Equipment
Retirement Detail

- o Provide the capability to calculate and report overall accumulated depreciation expense and use tax liability.
- o Provide the capability to unitize projects closed to completed plant.
- o Provide the capability to interface with financial and other site systems as needed.
- o Provide change data traceable to activity type, date, time, and user

Enhancements

- o Provide the capability to use bar code readers for collection of inventory information.

FUNCTIONAL REQUIREMENTS

Access Control

- o Provide levels of access into system based upon types of users.
- o Provide userid/password control into PAMS.
- o Provide application access privileges based upon types of users:
 - Property Management (specifying physical description, location, custodian information, inventory)
 - Property Accounting (specifying authorizing documents, retiring, accounting)
 - Custodian representative (update of location, assigned user information)
- o Limit control of specified functions to the PAMS System Manager only. The PAMS System Manager has access to all PAMS functionality.

Data Entry Processing and Transmission

- o Provide capability to handle multiple users
- o Provide functionality for property management and property accounting of both personal and real property
- o Provide the capability for specific user functions to be performed by one user type
- o Provide the capability to update record information on-line.

Data Query and Retrieval

- o Provide user capability to generate reports utilizing any of the record attributes for sorting, subtotals, and totals. These reports should be available for on-line viewing, batch generation, and/or downloading to personal computer based systems.
- o Provide pre-defined detail and summary reports to meet the needs of property custodian managers, Property Management, and Property Accounting. The reports will be provided in both on-line and batch form.

SECURITY REQUIREMENTS

PAMS processes unclassified information. Sensitivity could vary from facility to facility. In accordance with facility policies and procedures, the following features will be supported:

- o Control of access to PAMS functions and data by type of user.
- o Restriction of most functions to the PAMS System Manager.
- o Access to the software and process must be protected with appropriate security controls.

OPERATIONAL REQUIREMENTS

- o After system access is granted, response time to the user shall be within acceptable time limits as established by the user site for the function being performed.
- o Provide system capacity to handle peak reporting times.
- o Provide full recovery capability in the event of a system failure.
- o Protect access to the software and process with appropriate security controls.
- o Provide appropriate validation checks against all input to maintain data integrity.
- o An electronic log, audit trail, system access, data input, data modification, and transmissions must be maintained and readily available to the System Manager for audit purposes.
- o Provide different levels of access for data entry and report and accounting depending upon user needs.
- o Provide capability to verify and correct data input as necessary on-line.
- o Provide daily automated file backups.
- o Provide appropriate maintenance support for quick and timely response to system problems and change requests.
- o Provide data storage, on-line/archives, as required to meet each site's retention schedule.
- o Provide system design that takes into consideration software/database design practices that will minimize effort associated with future software enhancements.

DEVELOPMENT REQUIREMENTS

The Property Accounting and Management System will be developed in accordance with accepted systems development methodology.

TELECOMMUNICATIONS REQUIREMENTS

All Property Accounting and Management Systems users will be able to operate on-line with full access to all authorized functions. Telecommunications requirements include:

- o Supporting the transmission of both text and windows graphical data to local and remote users.
- o Supporting the local and remote user hardware and software configurations.
- o Achieving a reasonable response time for both local and remote users.
- o Protecting property accounting and management system data from unauthorized access.
- o Providing system capacity to handle peak reporting times.

Definitions

Accountability Concept in which property is assigned to a current custodian who is responsible for the property

Asset Item of economic value owned by DOE

Asset Type Code to designate property type

4XX - 5XX	Real Property
6XX	Other Related Personal Property
7XX	Personal Property
8XX	Leasehold Property
9XX	Other Assets

Fire Class code Indicates property susceptible to loss

General Ledger (GL) Identifies balance sheet codes, status, and asset type

Balance Sheet Codes

1000	Assets
2000	Assets
3000	Liabilities
4000	Appropriated Funds
5000	Unobligated Allotments
6000	Unpaid Obligations
7000	Disbursements
8000	Equity
9000	Memorandum Accounts

GL Subaccounts Consist of related codes and Financial Information System (FIS) element

Status Code

02	In Service
03	Standby
04	Excess
11	Held for Future Use

Associated FIS element

4XX	Land and Natural Resources
5XX	Buildings and Structures
6XX	Related Personal Property
7XX	Moveable Property
8XX	Leasehold Improvements

9XX Other fixed assets

Definitions (Continued)

Property Types

Capital Property	Property \$5000 or above
Excess Property	Property not currently required in operational programs
Expense Property	Property less than \$5000
High Risk	High risk, export controlled property
NWF Property	Nuclear Waste Fund Property
Personal	Moveable and not affixed to any part of real estate
Real Property	Immovable and tangible real estate such as land and structures
Sensitive	Items susceptible to being taken for personal use or readily sold for cash
PRU	Property Record Unit Catalog, used to make cost versus capital decisions
Replacement value	Based on Engineering News Record Building Cost Index data
Useful Life	Period of time over which property is depreciated
Write On/Off	Reflects property transferred to/from another agency, sold or donated to an outside organization; scrapped for burial, sale, or auction; procured with expense funds; or involved in manufacturer trade-in