



Response to JMFIP Property Management Systems Recommendations

April 17, 2009



Introduction

The Joint Financial Management Improvement Program (JFMIP) has motivated the need for substantial changes in the way property management systems must interact with the other components of an integrated financial management system. While the laws and regulations governing property management under other guidelines (such as the FAR) remain in full force and effect, the property information which needs to be shared with other financial systems, and also maintained for historical and audit purposes, is now explicitly defined by the JFMIP.

Sunflower Systems was pleased when we first learned about the activities of the JFMIP, particularly as they related to property management systems. Our philosophy is and always has been that property management is a key component of a comprehensive, state-of-the-art financial management strategy. The findings and recommendations of the JFMIP, as detailed in document [JFMIP-SR-00-4](#) dated October 2000, reinforce our belief that property management is indeed a discipline that enables effective business processes and one that requires robust system functionality. At the same time, JFMIP now requires that a property management system maintain the series of financial records that are required for rigorous financial reporting.

In December 2001, The United States General Accounting Office released document [GAO-02-171G](#), *Checklist for Reviewing Systems Under the Federal Financial Management Improvement Act*. What follows is a requirement-by-requirement response to that document showing how Sunflower Enterprise provides a property management system that facilitates the effective management of Government programs and services and the proper stewardship of public resources. While this checklist was not intended as a hard and fast requirements document for evaluating property management systems, it is provided as a tool to assist agencies in improving or maintaining effective operations.

Sunflower Enterprise is a comprehensive property management application already in use by a variety of federal governmental bodies. In addition to providing the framework to meet federal requirements for property management systems, Sunflower Enterprise delivers a "best practices" solution that enables government agencies to improve efficiencies, implement technology-assisted process improvements, and provide timely and accurate management reports. We are honored to count among our users several members of the JFMIP Property Management Systems Requirements Project Team.

The architecture of Sunflower Enterprise allows for easy, seamless integration with other external systems such as general ledger, procurement, maintenance management, and disposal applications. In fact, Sunflower Enterprise is being used by our clients today as part of an integrated suite of financial applications, including applications from the large ERP vendors, point solutions from mid-size vendors, internally developed applications, and government sponsored excess and disposal systems.

The responses that follow are based upon the functionality of Sunflower Enterprise version 4.5 and are accurate as of April 2009. Please check with us at either www.sunflowersystems.com or 925.355.0700 for any updates to this document, or for additional information about Sunflower Enterprise.



Contents

Introduction	1
Property Management Systems Requirements.....	4
General Requirements	4
Information technology	9
Government Property in the Custody of Others	10
National Defense PP&E	11
Acquiring/Receiving Property	12
Managing and Accounting for Property.....	16
Acquisition of Property; Changes in Asset Values	16
Depreciation, Amortization, or Depletion of Capitalized Assets	18
Transfer, Disposal, or Retirement of Assets	20
Deferred Maintenance and Condition	23
Clean-up Costs.....	24
Property Accountability	26
Property Record Maintenance.....	29
Acquisition of Property; Changes in Asset Value	32
Depreciation, Amortization or Depletion of Capitalized Assets	34
Deferred Maintenance and Condition	35
Transfer, Disposal, or Retirement of Assets	35
Interface Requirements	36
Appendix A- Abbreviations.....	37

Property Management Systems Requirements

General Requirements	Yes/No N/A	Explanation
1. Does the property management system record—for all property management functions— beginning balances, acquisitions, and withdrawals, and does it calculate ending balances expressed in values and physical units, except for heritage assets and stewardship land, for which all end-of-period balances are expressed in physical units only?	Yes	Sunflower Enterprise captures the date and time of asset acquisitions, deletions, and quantity and value changes. This enables Sunflower Enterprise to provide reports for any time period that can show all activities relating to assets by organization, ownership, end-user assignment, contract, or location, including value and quantity. Sunflower Enterprise does not require a value to be recorded for heritage assets and stewardship lands.
2. Does the property management system capture, for all property management functions, the condition of the asset for heritage assets; stewardship land; national defense property, plant and equipment (PP&E); and general PP&E for which a condition assessment survey was performed?	Yes	The condition can be recorded at the time of record creation. Condition reassessments can be done via automated periodic inventory processes. The condition of the asset can also be used to establish excess property screening cycles.
3. Does the property management system provide edits (controls), for all property management functions, to prevent duplication and reduce the likelihood of creating erroneous property documents/records to ensure the integrity of data recorded in the system?	Yes	All fields in the core property record can be configured with edits (controls). Sunflower Enterprise prevents duplicates based on property tag, model, manufacturer, serial number. Additional controls can be added at any time to help alleviate data entry errors. User-established look up values insure referential integrity.



General Requirements	Yes/No N/A	Explanation
4. Does the property management system permit, for all property management functions, only authorized users to enter, modify, or otherwise alter property records?	Yes	Over 20 functional user roles control access to add, change, and delete functions, as well as what data appear on reports. These roles, assigned by the system administrator, are enforced by the state-of-the-art security of the Oracle™ database which provides a wealth of property management specific security capabilities such as workflow, field encryption, and selective access to asset data.
5. Does the property management system provide, for all property management functions, an audit trail for entries to a property record, including the identification of the individual(s) entering or approving the information and/or data?	Yes	Sunflower Enterprise captures a complete lifecycle history of every change made to every asset and displays this history on a single timeline screen for each record. The creator and data and time of creation are captured for every record. The modifier and date and time of modification are captured for every event which updates the property record.
6. Does the property management system identify, for all property management functions, the type of transaction affecting the property item, e.g., initial acquisition, change in location, and disposal?	Yes	In addition to capturing the individual who changes a record, Sunflower Enterprise also records the type of transaction in the history record of the asset. This data provides a complete audit trail of each change and is used to streamline the physical inventory process as an “inventory-by-exception” verification.

<p>7. Does the property management system incorporate, for all property management functions, adequate security features that prevent unauthorized access to the property system by unauthorized individuals?</p>	<p>Yes</p>	<p>Sunflower Enterprise employs a four-stage authorization process for allowing access to records within the database. This process controls the user's ability to read, modify, add and change records. In addition, the underlying Oracle™ database is capable of auditing all user activity, including unsuccessful logon attempts and the IP address/terminal from which the unsuccessful attempt originated.</p>
<p>8. Does the property management system enable, for all property management functions, the transfer of responsibility for property from one authorized manager to another authorized manager?</p>	<p>Yes</p>	<p>Sunflower Enterprise uses a request/accept/deny paradigm for all transfers of accountability. This prevents the transfer of property without the consent of both authorized managers. Sunflower Enterprise applies this same "handshake" protocol when "mass transferring" assets. Sunflower Enterprise provides a positive email notification that the transfer has occurred.</p>
<p>9. Does the property management system capture, for all property management functions, real property information for the General Services Administration's (GSA) Worldwide Inventory system as directed in Federal Property Management Regulation (FPMR) 102-84 (property management only)?</p>	<p>Yes</p>	<p>Sunflower Enterprise features a Real Property module that captures and provides reporting capabilities for all required information for the Federal Real Property Profile (FRPP). In addition, Sunflower Real Property can also manage GSA leases and rent reconciliation. The module can capture data such as total square footage, occupied square footage, common area square footage, etc., and calculate a variety of utilization metrics based upon these fields. This information is captured in the asset's perpetual history record.</p>

<p>10. Does the property management system produce, for all property management functions, reports in accordance with user-defined criteria?</p>	<p>Yes</p>	<p>Sunflower Enterprise provides over 130 parameter-driven reports that enable users to easily produce reports to help manage all aspects of the asset lifecycle. These browser-based reports are produced based upon user-driven selection, sorting and subtotal criteria, and can be output in a variety of formats including HTML, Adobe Acrobat, and ASCII files which can be imported into Excel or other desktop applications. In addition, the published data model and data dictionary of Sunflower Enterprise enable a more detailed analysis of property data for ad-hoc reporting needs.</p>
<p>11. Does the property management system capture, for all property management functions, the fact that an environmental or hazardous substance is located on or contained within a property item, in accordance with 41 Code of Federal Regulations (CFR) 101-42.202?</p>	<p>Yes</p>	<p>Sunflower Enterprise provides up to ten user-definable flag fields, which can be used to capture the fact that an asset is hazardous or contains hazardous material. This capability can also be used to flag other property categories, e.g. sensitive, high-risk, export-controlled, firearms and other weapons.</p>
<p>12. Does the property management system distinguish, for all property management functions, between capitalized property and expensed property tracked in the property management system?</p>	<p>Yes</p>	<p>The core property records contain a field for distinguishing the following: expense assets, assets whose value exceed the capitalization threshold that are awaiting capitalization, assets that have been capitalized and assets that have been decapitalized. Sunflower Enterprise can capture the reason for not capitalizing assets whose value exceeds the threshold but are not capitalized for other reasons, e.g. prototype equipment, contaminated property and property of others.</p>
<p>13. Does the property management system capture and prioritize the estimated cost of repairs?</p>	<p>Yes</p>	<p>The Sunflower Enterprise Maintenance Module can be used to capture preventative maintenance events and their estimated costs. This information is maintained in the asset's perpetual history record.</p>



Sunflower Systems

Asset Management Solutions

14. Does the property management system accumulate data from multiple appropriations?	Yes	An unlimited number of appropriations, and the contribution of each appropriation to the asset's overall value, may be captured for each asset.
15. Does the property management system provide an on-line search capability based on user-defined parameters?	Yes	Both the query screens and browser-based reporting module of Sunflower Enterprise provide for flexible on-line searching based on user-definable parameters.
16. Does the property management system provide the capability of interfacing on-line or through the Internet with other property management systems external to the agency to facilitate identification, location, or transfer of federal property government-wide?	Yes	<p>Sunflower Enterprise provides a flexible and extensible interface layer for interfacing with external systems, whether within the agency or external to the agency via the Internet. Examples of external systems that Sunflower Enterprise interfaces with are EADS, PCARRS and GSAXcess.</p> <p>This same interface layer allows seamless integration with other financial systems such Procurement, General Ledger, Human Resources, Facilities Management, Maintenance Management, and Receiving systems. The interface layer strictly enforces data integrity, security and access controls of the core Sunflower Enterprise database.</p>

Specific categories –		
<p>Information technology</p> <p>17. Because information technology assets are personal property, the property management system may already capture the data required to account for these assets. However, does the property management system also capture (1) information essential to ensuring that software and software licenses are controlled and (2) information driven by contractual licenses and agreements with software developers, vendors, or software licensers?</p>	<p>Yes</p>	<p>The Agreements module of Sunflower Enterprise captures the parties to and detailed terms and conditions of software licenses, warranties, maintenance contracts, etc., and associate these agreements to the applicable assets.</p> <p>Sunflower Enterprise can manage technology assets with the same level of rigor as personal property. Sunflower IT, a companion application to Sunflower Enterprise, provides additional capabilities specific to the needs of IT asset management, including that needed to insure software license compliance. Sunflower IT also tracks details at the component level, such as memory, disk space, CPU characteristics, installed applications, and over 100 other pre-defined standard properties. This enables the agency to initiate and sustain a comprehensive IT asset management program.</p>



Specific categories –

Government Property in the Custody of Others

Note: There are no checklist questions drawn from this section of the JFMIP source document (p.13).

An owner field, a component of the core asset record, captures the chain of custody of each asset during its lifetime. The Agreements module captures the specific contract which governs the terms and conditions of the other party's possession of the government-owned asset.

Sunflower Enterprise maintains a history record in the event that title transfers from the Government to the other party, or vice versa.

<p>Specific categories –</p> <p>National Defense PP&E</p> <p>Note: There are no checklist questions drawn from this section of the JFMIP source document (p.13).</p>	<p>Some of the features of Sunflower Enterprise that are of particular interest to the National Defense community include:</p> <ul style="list-style-type: none"> • Standardized asset types and descriptions • DES3 encryptable fields • The ability to capture quantities and unit of measure for commodity type assets (e.g. munitions, precious metals) • An integrated ruggedized barcode system • “Chain of command” property accountability via organization hierarchies • Federal Supply Classification code assignment via a property catalog • The ability to capture demilitarization codes for disposal • The ability to capture an image of each asset
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Acquiring/Receiving Property	Yes/no N/A	Explanation
<p>1. Does the property management system create a skeletal property record or have any other mechanism for capturing information on property in-transit from the providing entity (e.g., vendor, donator, loaner, grantor)? The skeletal property record or other mechanism is required only for property for which the government has taken title. For example, the skeletal property record or other mechanism may identify the following on newly acquired property:</p> <ul style="list-style-type: none"> • name and address of the shipper/vendor; • estimated date of delivery; • shipping address (“ship to” address); • item identification (e.g., nomenclature, quantity, description, year of manufacture, make/model/serial number, federal stock classification or national stock number); • requisition information (e.g., contract/purchase order or other requisition document number, name and address of requisitioning organization); and • order date. 	<p>Yes</p>	<p>Sunflower Enterprise provides two alternate methods for capturing information about property to which the Government has taken title to but is still in transit:</p> <ol style="list-style-type: none"> 1) a skeletal record which is created in the interface layer prior to physical receipt of the asset. Skeletal records can also be created in the core database but kept logically separate from those assets that are actively managed 2) a status field which can clearly show in which stage of transit the property item currently resides, e.g. in transit, pending receipt, and received. <p>Sunflower Enterprise can capture pertinent information from an electronic source, such as a purchasing or eProcurement system, in order to create a skeletal record for the asset. This information is maintained throughout the lifecycle of the asset in a perpetual history record.</p>



Acquiring/Receiving Property	Yes/no N/A	Explanation
<p>2. Does the property management system complete the skeletal property record or create a property record for items with no skeletal property record, upon the agency's assuming possession of the item, placing the real property asset in service, or initiation of a real estate instrument/grant?</p>	<p>Yes</p>	<p>Upon physical receipt of the property, if a skeletal record has already been created, the aforementioned status field is changed from in transit to in service. Additional data can be captured and appended to the record at this time, such as shipping documentation, condition reports, tagging information, and date and time stamp of the transaction.</p> <p>If no skeletal property record was preexisting, all data items can be captured at time of receipt by a variety of methods including manual record creation, a handheld device, or data feed from a receiving system.</p>
<p>3. Does the property management system capture the method of acquiring each property item or bulk property items (e.g., direct purchase, completed work-in-process, capital lease, donation, nonreciprocal transfer, or reciprocal transfer) and the date of acquisition?</p>	<p>Yes</p>	<p>An unlimited number of acquisition methods and their associated data items can be defined and captured, either by manual or electronic means. Sunflower Enterprise automatically time and date stamps each transaction for every asset and maintains this information in the asset's perpetual history record.</p>
<p>4. Does the property management system capture quantity, date of physical receipt or date real property is available for use or placed into service, and condition of item received when a condition assessment was made?</p>	<p>Yes</p>	<p>These fields are part of the core property record and are maintained within the on-line history record throughout the lifecycle of the asset.</p>

<p>5. Does the property management system forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and the core financial system?</p>	<p>Yes</p>	<p>The interface layer provides the capability to export any data items within the property record to any external system. Sunflower Enterprise also provides the capability to generate and export journal entries to financial systems to note the addition of capitalized property to the database.</p>
<p>6. Does the property management system interface electronically with GSA's Worldwide Inventory?</p>	<p>Yes</p>	<p>Sunflower Enterprise can interface with any external system, including GSA's Worldwide Inventory.</p>
<p>7. Does the property management system provide information on the status of upgrades and overhauls to property?</p>	<p>Yes</p>	<p>Using the same powerful facilities that capture the details of other transactions, Sunflower Enterprise captures the details of maintenance events, such as the nature of the event, person performing the service, costs of replacement parts, costs of labor, etc.</p> <p>For capitalized property, changes to an asset's value resulting from maintenance events can be posted to the financial system by an automatically generated set of journal entries.</p>



<p>8. Does the property management system aggregate relatively homogenous assets into asset pools? All assets in the asset pools have the same estimated useful life, and the acquisition cost of each item in the asset pool would be the average cost of all items in the pool. However, each item in the asset pool must have a separate property record and a separate agency-unique identification number.</p>	<p>Yes</p>	<p>Common asset properties can be established at a property catalog level. Examples are service life, description, National Stock Number identification, salvage value, average cost, etc. In addition, Sunflower Enterprise provides a powerful parent-child relationship capability enabling the pooling of assets to any level of detail and complexity necessary.</p>
<p>9. Does the property management system capture warranty/guarantee information, including terms and period of coverage?</p>	<p>Yes</p>	<p>The Agreements Module of Sunflower Enterprise captures the warranty period and other terms and conditions of the warranty. Sunflower Enterprise enables assets to be associated with warranties in a many-to-many relationship, i.e. one asset may be covered by many warranties in its lifetime and one warranty may cover many assets. This information, once captured, is maintained within the perpetual history record for the asset.</p>

Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Acquisition of Property; Changes in Asset Values</p> <p>1. Does the property management system, for capitalized property and stewardship assets, classify PP&E by asset type (e.g., general, heritage, stewardship land, national defense)?</p>	Yes	Sunflower Enterprise captures all standard asset types including those listed here. Sunflower Enterprise also enables each agency to define its own agency-specific asset types. A wide variety of parameter-driven reports and journal entries can be generated based upon a property item's assigned asset type.
<p>2. Does the property management system, for capitalized property and stewardship assets, distinguish between heritage assets and multi-use heritage assets?</p>	Yes	Sunflower Enterprise provides the capability to define and assign one or more designations to each asset. These can include: Heritage Assets, Multi-Use Heritage Assets, Sensitive, High-Risk, Export Controlled, etc. Any changes to designation, such as multi-use heritage asset to heritage asset, is captured and maintained in the asset's perpetual history record.
<p>3. Does the property management system, for capitalized property and stewardship assets, capture changes in quantities, including unit of measure, where applicable, for beginning balance adjustments, additions, and deletions and does it compute ending balances by asset category?</p>	Yes	Sunflower Enterprise captures the time period over which assets are acquired, retired, experience a change quantity, unit of measure, etc. The powerful reporting functions of Sunflower Enterprise use this data to produce beginning and ending balance reports which can be sorted by a combination of fields including asset category, location, owner, contract, responsible organization, and responsible person.



Managing and Accounting for Property	Yes/no n/a	Explanation
4. Does the property management system, for capitalized property and stewardship assets, provide an audit trail for all adjustments to quantities and units?	Yes	Changes to quantities and units are recorded by the asset's perpetual history record.
5. Does the property management system, for capitalized property and stewardship assets, capture the acquisition cost of an asset and any changes in the valuation, where applicable for reporting purposes?	Yes	The acquisition cost and any changes are also captured and maintained in the perpetual history record for the asset.
6. Does the property management system, for capitalized property only, capture the estimated value of donated assets?	Yes	Sunflower Enterprise captures and distinguishes estimated cost from actual cost. The reporting module produces reports based on asset acquisition type, including donated property.
7. Does the property management system, for capitalized property only, provide an audit trail for all adjustments to property values?	Yes	Each change to an asset's values are recorded in the asset's perpetual history record along with the date and time of the changes, the authorized user who made the change, and optionally the reason for the change in value.
8. Does the property management system, for capitalized property only, classify PP&E according to the <i>Standard General Ledger</i> accounts (e.g., buildings, land, equipment, assets under capital lease, software)?	Yes	Sunflower Enterprise classifies each capitalized asset according to the <i>Standard General Ledger</i> accounts and provides a flexible journal entry template facility that generates journal entries according to the <i>Standard General Ledger</i> accounts.



Managing and Accounting for Property	Yes/no n/a	Explanation
9. Does the property management system, for capitalized property only, generate data for the journal entries necessary for recording changes in the valuation, including any associated gains or losses?	Yes	Each change that is made and captured in the asset's perpetual history record can optionally trigger the automatic generation of journal entries for export to financial systems.
Depreciation, Amortization, or Depletion of Capitalized Assets 10. Does the property management system capture the estimated useful life, depreciation/amortization/depletion method, and salvage/residual value for each asset or group of assets, when applicable?	Yes	Sunflower Enterprise enables these data items to be captured at the asset type, catalog entry, and individual asset level. These values are used by the automated depreciate expense functionality within Sunflower Enterprise to compute expense entries at a frequency defined by the organization, e.g. daily, weekly, bi-weekly, monthly, etc.
11. Does the property management system calculate depreciation/amortization/depletion based on a management-prescribed method (e.g., straight line, physical usage) and the net book value of capitalized assets?	Yes	The Finance Module within Sunflower Enterprise provides this functionality. The journal entries produced by this module are easily exported to other financial systems.



Managing and Accounting for Property	Yes/no n/a	Explanation
12. Does the property management system accumulate amortization, depletion, and depreciation expense?	Yes	Sunflower Enterprise captures both the incremental and accumulated expense values in the asset's perpetual history record. Journal entries produced for each incremental expense value are also captured in the asset's perpetual history record and can be exported to other financial systems.
13. Does the property management system provide an audit trail for amortization, depletion, and depreciation expense?	Yes	The asset's perpetual history record provides this audit capability. History records are preserved in the database even after assets are retired and therefore can be inspected for audit purposes well after an asset has been removed from active service.
14. Does the property management system allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and estimated salvage value and to make adjustments to PP&E asset and contra-asset accounts on an exception basis?	Yes	Sunflower Enterprise provides the capability to change these financially significant attributes and captures any changes in the asset's perpetual history record. The rigorous security policies enforced throughout Sunflower Enterprise also apply to the functions of the Finance Module. This insures that only individuals authorized by the Finance Module can make such changes.



Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Transfer, Disposal, or Retirement of Assets</p> <p>15. Does the property management system identify excess property or property held for disposal/retirement?</p>	<p>Yes</p>	<p>Sunflower Enterprise provides a fully integrated Excess Module, which manages assets from the time they are declared excess through screening and ultimate disposal/retirement.</p>
<p>16. Does the property management system transfer property record data to the property disposal organization or receiving entity?</p>	<p>Yes</p>	<p>The Excess Module provides transparent access to core asset information by the disposal organization or receiving entity. Should the disposal organization or receiving entity be an external organization, the interface layer provides an electronic means to automatically transfer the necessary data to that organization.</p>
<p>17. Does the property management system capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity)?</p>	<p>Yes</p>	<p>Each of these data items is collected by the Excess Module and captured in the asset's perpetual history record.</p>
<p>18. Does the property management system capture all essential information related to excess property and disposal as required by Federal Management Regulation (FMR) 102-36 for applicable agencies?</p>	<p>Yes</p>	<p>The Excess Module of Sunflower Enterprise is designed to help organizations insure they comply with all essential requirements governing the excess and disposal of property.</p>

Managing and Accounting for Property	Yes/no n/a	Explanation
19. Does the property management system capture type of disposal action (e.g., retirement, exchange, sale, donation), final disposition, and date of disposal?	Yes	An unlimited number of disposal actions and associated data items may be defined by the system administrator. This information is captured in the asset's perpetual history record.
20. Does the property management system capture property retirement or disposal status?	Yes	A status field is part of the core property record. The retirement of the asset causes the status field to change to a value, which clearly shows that asset has been retired. Any changes to the status are captured and maintained in the asset's perpetual history record.
21. Does the property management system capture deletions?	Yes	Sunflower Enterprise allows an asset to be removed from service as a deletion without physically deleting the asset or its perpetual history record from the underlying database. This provides access to historical information for "deleted" assets.
22. Does the property management system calculate gain or loss at time of disposal or retirement, sale, exchange, or donation?	Yes	Sunflower Enterprise captures the sale amount for each asset and calculates a gain or loss on the asset based on the original acquisition value or estimated value plus any adjustments. For capitalized assets, the sales transaction triggers the automatic creation of journal entries for other financial systems.



Managing and Accounting for Property	Yes/no n/a	Explanation
23. Does the property management system transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the core financial system at the time of asset transfer, disposal, or retirement?	Yes	The automated journal entry creation facility generates journal entries at the time of a capitalized asset's transfer, disposal, or retirement, which posts the gain or loss to the core financial system. The interface layer provides the capability to electronically transfer records into the core financial system, in either batch or real-time.
24. Does the property management system maintain an audit trail of transfer, disposal, and retirement actions?	Yes	Sunflower Enterprise maintains a comprehensive history record of all actions, including events such as transfers, disposal or retirements. This allows for an audit trail to be reviewed at any point in time. Perpetual history records are available for review until explicitly archived by the system administrator.



Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Deferred Maintenance and Condition</p> <p>25. Does the property management system capture management’s estimate of deferred maintenance? This may be accomplished through a process or system other than the property system.</p>	<p>Yes</p>	<p>The user-defined fields within Sunflower Enterprise can be easily configured, without programming, to capture management’s estimate of deferred maintenance, and other relevant maintenance information. All changes to user fields are captured in the history record and available for review until explicitly archived by the system administrator.</p>
<p>26. Does the property management system capture management’s assessment of property condition? This may be accomplished through a process or system other than the property system.</p>	<p>Yes</p>	<p>The asset’s condition is captured in the core property record and maintained in the asset’s perpetual history record. The documentation which supports the condition assessment can be captured in user-defined fields.</p>
<p>27. Does the property management system capture the fact that an environmental or hazardous substance is located on or contained within a property item, in accordance with 41 CFR 101-42.202?</p>	<p>Yes</p>	<p>User-defined fields within Sunflower Enterprise are configured to capture the presence of an environmental or hazardous substance on or within a property item, along with any other relevant information. This data is captured in the asset’s perpetual history record and available for review and reporting purposes, both during the assets lifetime and after its retirement or disposal.</p>

Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Clean-up Costs</p> <p>28. Does the property management system capture the total estimated clean-up cost when the item is placed in service if the PP&E meets the criteria established in paragraph 88 of Statement of Federal Financial Accounting Standards (SFFAS) No. 6, Accounting for Property, Plant, and Equipment? This may be accomplished through a process or system other than the property system.</p>	Yes	<p>The total estimated clean-up cost of an item placed in service can be easily captured in a user-defined field. If these activities are captured through a process or system other than Sunflower Enterprise, the information can be electronically transferred into the user-defined field in the property record via the interface layer.</p>
<p>29. Does the property management system capture environmental liabilities associated with PP&E when an event has occurred and the liability is probable and estimable? (See Federal Accounting Standards Advisory Board's (FASAB) Technical Release 2, Environmental Liabilities Guidance (March 1998)). This may be accomplished through a process or system other than the property system.</p>	Yes	<p>Sunflower Enterprise can capture environmental liabilities associated with PP&E in a user-defined field. If this information captured through a process or system other than Sunflower Enterprise, the data can be electronically transferred into the user-defined field in the property record via the interface layer.</p>



Managing and Accounting for Property	Yes/no n/a	Explanation
30. Does the property management system, for general PP&E, calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance?	Requires Extensions	Calculation of the annual amortization of estimated material and clean-up costs for general PP&E is not provided by the core functionality of Sunflower Enterprise. Alternatives methods for completing the calculation include using the interface layer of Sunflower Enterprise to provide the data items necessary for the calculation to an external system, or developing the calculation as a bolt-on routine to Sunflower Enterprise. In either case, the results of the calculations and any associated financial transactions can be captured within user-defined fields in the core property record, and maintained in the asset's perpetual history record.



Managing and Accounting for Property	Yes/no n/a	Explanation
Property Accountability 31. Does the property management system capture property identification number, which may be the item's serial number?	Yes	Sunflower Enterprise provides the ability to capture multiple identification numbers for assets including barcode, serial number, and system generated identifier. These identifiers and changes to them are maintained in the asset's perpetual history record.
32. Does the property management system capture location?	Yes	Sunflower Enterprise uses a hierarchical location structure that captures user-definable location components, e.g. site, building, wing, floor, room, bin. The location structure is captures street and/or postal addresses for those assets, which may be located offsite, including overseas locations. Location information, included any changes made during the life of the asset, are maintained in the asset's perpetual history record.
33. Does the property management system capture an item's current ownership status (e.g., owned by the government, leased to the government under a capital lease, leased to the government under an operating lease, loaned to the government)?	Yes	Both an ownership field and a method of acquisition field are included in the core property record. This provides the ability to determine the current ownership status of each property item. Any changes made to these data items are captured in the asset's perpetual history record.



Managing and Accounting for Property	Yes/no n/a	Explanation
34. Does the property management system capture the current user (e.g., the agency, contractor, grantee)?	Yes	Sunflower Enterprise captures the current user information in the core property record. Sunflower Enterprise provides the facility to capture the terms and conditions of any agreement that may govern the use of the asset, such as a contract, grant, CRADA, etc. An electronic image of the agreement can be stored inside the Sunflower Enterprise database. The asset's user and any association with agreements is captured and maintained in the asset's perpetual history record.
35. Does the property management system capture an item's current use status whether in use, in storage, in transit, etc.?	Yes	The current use status is captured in the core property record. The asset's perpetual history record captures the status and any changes to the use status over the life of the asset. The system administrator can define any number of agency-specific use statuses. Sunflower Enterprise automatically computes asset utilization metrics based upon the use status field.



Managing and Accounting for Property	Yes/no n/a	Explanation
36. Does the property management system capture the identity of the property custodian and/or the accountable organization?	Yes	<p>Sunflower Enterprise captures both the property custodian and the accountable organization in the core property record. These data items, and any changes made during the life of the asset, are maintained in the asset's perpetual history record. The hierarchical structure of the accountable organization is captured by Sunflower Enterprise, which enables roll-up reporting at any level, e.g. department, bureau, agency, division, workgroup and office.</p> <p>Transfers of property accountability from one accountable organization to another or one custodian to another are enforced using a request/accept/deny handshake protocol.</p>
37. Does the property management system capture in-transit information to establish/maintain accountability and control over government property (e.g., name and address of the shipper/vendor, estimated date of delivery, shipping address, item identification, source information)?	Yes	<p>Sunflower Enterprise provides two methods for capturing in-transit information. A skeleton record can be established in the interface layer which captures the pertinent vendor, item and shipping information. This record can be populated manually or electronically from a procurement system or data feed provided by the vendor. Alternatively, a property record can be created in the core database with a status of "in-transit". This record can be created manually or electronically from a procurement system or data feed provided by the vendor.</p>



Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Property Record Maintenance</p> <p>38. Does the property management system provide the capability of electronically transferring property records between interfacing systems for the gaining and losing property custodians within the agency?</p>	<p>Yes</p>	<p>Sunflower Enterprise provides an interface layer for electronic transfers between systems. Sunflower Enterprise also provides a browser-based mechanism for enabling property custodians within an agency to exchange property, which is governed by a request/accept/deny handshake protocol.</p>
<p>39. Does the property management system provide analytic tools for supporting analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting?</p>	<p>Requires Tools</p>	<p>The status, scheduling, execution, costing, budgeting and results of asset maintenance is not typically a function of the property system, but rather performed in a maintenance management system. Regardless, the data resulting from any of the processes can be captured in user fields inside Sunflower Enterprise.</p> <p>The parameter driven reporting capability of Sunflower Enterprise provides the ability to select and aggregate data based on these values, and can also export data for use by analytical tools such as Excel, SAS, etc.</p> <p>A published data dictionary and data model enables any number of commercially available OLAP products to be used as an analytical reporting tool.</p>
<p>40. Does the property management system capture property maintenance, upgrade, and overhaul schedules?</p>	<p>Yes</p>	<p>The Sunflower Enterprise Maintenance Module captures property maintenance, upgrade and overhaul schedules.</p>



Managing and Accounting for Property	Yes/no n/a	Explanation
41. Does the property management system capture actual maintenance, upgrade, and overhaul data?	Yes	The Sunflower Enterprise Maintenance Module captures actual maintenance, upgrade and overhaul data.
42. Does the property management system capture space utilization information?	Yes	The Sunflower Enterprise Real Property Module captures space utilization information.
43. Does the property management system support the use of barcode scanners?	Yes	Sunflower Enterprise supports the following functions using a barcode scanner: <ul style="list-style-type: none">• Asset creation• Asset Receipt• Physical Inventory• Re-tag of an asset• Change of location• Change of custodian• Change of accountable organization• Change of Status• Disposal Process initiation• Disposal Process completion (i.e. retirement) including mass disposal• Condition assessment



Managing and Accounting for Property	Yes/no n/a	Explanation
44. Does the property management system record the stratification of critical and non-critical maintenance?	Yes	The Sunflower Enterprise Maintenance Module can record both critical and non-critical maintenance. Each work order recorded in the system has a Work Order Status field that can be used to distinguish between critical, non-critical, planned, unplanned, and other maintenance statuses.
45. Does the property management system record detailed information regarding known flood hazard or flooding of real property?	Yes	User-defined fields captures, at any level of detail necessary, information regarding flood hazards or flooding of real property. This data become part of the core property record and is maintained in the asset's perpetual history record.



Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Acquisition of Property; Changes in Asset Value</p> <p>46. Does the property management system calculate and allocate interest expense for lease payments and apply the balance to reduce capital lease liability?</p>	<p>Requires Extensions</p>	<p>Calculation and allocation of interest expense for leases is not provided by the core functionality of Sunflower Enterprise. Alternative methods for completing the calculation include:</p> <ul style="list-style-type: none"> • using the interface layer of Sunflower Enterprise to provide the data items necessary for the calculation to an external system • developing the calculation as a bolt-on routine to Sunflower Enterprise. <p>In either case, the results of the calculations and any associated financial transactions can be captured within user-defined fields in the extensibility layer, and maintained in the asset's perpetual history record.</p>
<p>47. Does the property management system identify the type of cost recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value)?</p>	<p>Yes</p>	<p>Sunflower Enterprise provides the capability to capture an unlimited number of cost types (e.g. acquisition costs, freight, fair market value) for each asset. Any changes to any type of costs are captured in the core property record and maintained in the asset's perpetual history record.</p>



Managing and Accounting for Property	Yes/no n/a	Explanation
48. Does the property management system capture the acquisition cost of individual items acquired through bulk purchase, when required by agency policy?	Yes	Sunflower Enterprise apportions acquisition costs to individual items, which are acquired through bulk purchase. The interface layer can automatically trigger the apportioning process as records are loaded from an external system, e.g. Purchasing, Receiving, and Accounts Payable, or captured manually at the time of asset creation.
49. Does the property management system capture the cost of capitalizable improvements separate from the original cost, the estimated change in the asset's life as a result of the improvement, and the date of improvement?	Yes	Sunflower Enterprise provides a powerful parent-child relationship capability that enables capital improvements to assets to be individually captured, capitalized, and depreciated, while simultaneously providing the capability to treat the combined individual improvements as a single asset. The flexible depreciation function within Sunflower Enterprise allows the institution to either depreciate the improvement on its own schedule or adjust the useful life of the improved item for computation of future depreciation expense entries. In addition to recording the improvement, the date, time, and authorized user are captured in the asset's perpetual history record.



Managing and Accounting for Property	Yes/no n/a	Explanation
Depreciation, Amortization or Depletion of Capitalized Assets 50. Does the property management system calculate depreciation on asset pools?	Yes	Sunflower Enterprise provides the capability to capitalize and depreciate assets that correspond to asset pools and not individual unit records. Sunflower Enterprise' powerful parent-child relationship capability can capture the structure and components of the asset pool. Additions and deletions to the asset pool are captured in the asset's perpetual history record.
51. Does the property management system separately calculate depreciation on capital improvements?	Yes	Sunflower Enterprise allows capital improvements to be capitalized and depreciated as individual financial components of the improved asset.



Managing and Accounting for Property	Yes/no n/a	Explanation
<p>Deferred Maintenance and Condition</p> <p>52. Does the property management system provide the capability of forecasting or scheduling maintenance requirements for future periods?</p>	<p>Yes</p>	<p>The Sunflower Enterprise Maintenance Module features a preventative maintenance scheduling functionality. Preventative maintenance schedules can be assigned to assets or groups of assets. The software will automatically generate a work order based on a pre-defined template when the preventative maintenance threshold (time, miles, hours, etc.) has been reached.</p>
<p>Transfer, Disposal, or Retirement of Assets</p> <p>53. Does the property management system capture estimated cost to demolish property or otherwise dispose of property?</p>	<p>Yes</p>	<p>Sunflower Enterprise provides an integrated-Excess Module, which manages assets from the time they are declared excess, through screening and their ultimate disposal/demolition. Sunflower Enterprise captures all pertinent data associated with the asset's retirement. This includes estimated cost of disposal, actual cost of disposal, method of demolition, cost of demolition, sale proceeds, destination ship-to address, etc. These data items are maintained in the asset's perpetual history record.</p>



SunflowerSystems

Asset Management Solutions

Interface Requirements	Yes/no n/a	Explanation
Note: There are no checklist questions drawn from this section of the JFMIP source document (pp. 20-21). (See footnotes 4 and 5.)		



Appendix A- Abbreviations

CFO	Chief Financial Officer
CFR	Code of Federal Regulations
FASAB	Federal Accounting Standards Advisory Board
FFMIA	Federal Financial Management Improvement Act
FMR	Federal Management Regulation
FPMR	Federal Property Management Regulation
GSA	General Services Administration
JFMIP	Joint Financial Management Improvement Program
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PP&E	Property, Plant, and Equipment
SFFAS	Statement of Federal Financial Accounting Standards