1.0 purpose

This document describes PPPL procedures governing the development and use of control accounts and planning packages for a PMSD compliant project. A control account (CA) is a management control point at which budgets (resource plans) and actual costs are accumulated and compared to earned value for management control purposes. Planning packages are created to describe work within a control account that will occur in the future.

2.0 SCOPE

This procedure applies to all PPPL projects using the PPPL Project Management System Description (PMSD) for reporting.

3.0 REFERENCES

**3.1** DOE Order 413.3B, “Program and Project Management for the Acquisition of Capital Assets”

**3.2** PPPL Project Management System Description (PMSD)

**3.3** PM Procedure 1.1, Project Execution Plan

**3.4** PM Procedure 1.2, Work Breakdown Structure (WBS)

**3.5** PM Procedure 1.5, Control Account Plan/Work Authorization

**3.6** PM Procedure 1.7, Cost Estimating

**4.0 RESPONSIBILITIES**

**4.1 Project Manager (PM)**

The PMshall be responsible for establishing the project controls system(s) identified in this procedure. The PM appoints the Control Account Managers (CAMs) for the project, with the concurrence of the affiliated Functional Manager(s). The PM provides the CAMs with the high-level scope, schedule and cost boundaries for the project, customer requirements, and other constraints and planning guidance, prior to the development of the CAs. The PM approves the CAs for the project.

**4.2 Control Account Managers (CAMs)**

The CAM is responsible for preparing detailed scope, schedules and cost estimates for the control account, and further subdividing the work into Work Packages and Planning Packages. The CAM is also responsible for planning and budgeting assigned control accounts, analysis and management of control account performance, and revision to control accounts. The CAMis responsible for the execution of the scope of any and all Work Packages within a control account. The CAM proposes the Earned Value (EV) method to be used to track each work package.

**5.0 PROCEDURES**

**5.1 Control Accounts (CAs)**

CAs are the management control point at which budgets (resource plans) and actual costs are accumulated and compared to earned value for management control purposes. A control account is a natural management point for planning and control because it represents the work assigned to one responsible organizational element on one work breakdown structure element. Control accounts are made up of one or more work packages and planning packages. Control accounts are developed for each lowest-level WBS element.

CAs are accounted for in the Laboratory’s General Ledger System using charge numbers (“projects”/”activities”) or codes (an alphanumeric string) that represents the lowest level of data collection where all three performance measurement data elements BCWS (Planned Value), BCWP (Earned Value), and ACWP are accumulated. The control account plan itself contains the following data elements:

1. Work definition
2. Budget
3. Schedule
4. Work Authorization
5. Performance measurement method
6. Organizational Responsibility
7. Cost collection

**5.2 Planning Packages**

Planning packages are created to describe work within a control account that will occur in the future. Planning packages must have a work scope, schedule, and time-phased budget.

Work is captured in planning packages in those cases where a WBS element is projected to begin so far out into the future that precise estimates of its budget or schedule or even its scope cannot be assessed. A planning package is identical to a work package, except that precise descriptions of the scope, earned value methodology to be used, resource detail, etc. are not required. Budget and schedule ranges can be entered into the planning packages, however they must be reduced to point estimates for inclusion into the Performance Measurement Baseline. Planning packages can never be authorized nor incur charges: their information must be finalized and entered into a work package format before their scope being executed. If there is a need to use planning packages, the project controls representative will generate the necessary form. Multiple work packages can be created from a single planning package.

**5.3 Control Account Plan/Work Authorization Form**

The CAM develops the Work Authorization Form (WAF), which documents each CA. The WAF includes the detailed plans and planning packages as appropriate, and procurement list, to insure the control account scope, schedule, and budget is defined, is consistent with project objectives and is achievable. Budget backup is attached to the WAF. The WAF, when signed, may also serve as the work authorization for the control account. The WAF is signed by the CAM.

**5.4 CA Development**

The WAF is submitted along with the supporting information to project controls. Project controls reviews the WAF to confirm that it is consistent with the project objectives, and enters the control account data into the project EVM system. After collection of data from all control accounts, project controls reviews the project schedule and budget with the project manager to assess their consistency with project objectives. The project manager will discuss with the CAMs revisions to the WAFs, if necessary. Once the WAFs are acceptable, the project manager signs the control account plan/work authorization form. Project controls uses the approved control account information to establish the project Performance Measurement Baseline.