

# Federal Financial Management Business Use Cases for Procure-to-Pay

Version 2.0



Budget
Formulation-toExecution
Dispose
Request-toProcure
Procure
Repay
Record-toReport
Remburse
Reprint
Retire
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## **Purpose**

The Federal Financial Management (FFM) Business Use Cases reflect the business needs, or requirements that an agency must follow in the financial management community. This document is part of the FFM Business Use Case Library and contains the business use cases associated with the Procure-to-Pay Business Process. The *Federal Financial Management Business Use Case Library Overview* should be referenced in conjunction with this document for guidance on understanding and applying the FFM Business Use Cases to agency financial operations.

Appendix A provides a list of the documents in the FFM Business Use Case Library.

## **Business Use Case Structure**

The sections of the FFM business use cases are described below.

**Business Use Case Identifier**: includes information about the key underlying components. The notation for a business use case identifier is as shown.



Figure 1: The notation for a business use case identifier.

**Business Scenario(s) Covered:** identifies differing situations or conditions that occur when executing an end-to-end business process and reflect the scope and complexity of federal government agency missions.

**Business Actor(s):** identifies the typical offices or roles performing events in the business use case.

Synopsis: provides a summary of the events that take place within the business use case.

**Assumptions and Dependencies:** includes context information about events that have occurred prior to the first event identified in the business use case or outside of the business use case and dependencies on events accomplished in other business use cases. There are several common assumptions that are established for all business use cases. Additional assumptions or dependencies are included if needed for the specific business use case.



Budget
Formulation-toExecution

Acquire-toDispose

Request-toProcure-toPay

Bill-toRecord-toReport

Report

Apply-toReimburse

Apply-toReimburse

Apply-toReimburse

Repay

**FFMSR ID Reference(s):** includes a list of the Federal Financial Management System Requirements (FFMSR) that apply for the business use case.

**Initiating Event:** identifies the event that triggers the initiation of the business use case.

**Typical Flow of Events:** includes the Federal Financial Management (FFM) and non-FFM events that may occur to complete the business scenario(s) included in the business use case. The non-FFM events are provided for business context. Also included are the inputs and outputs or outcomes that one would expect to occur during or as a result of the event.





## Procure-to-Pay Business Use Cases

## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

- Invoice into FM Solution
- Three-Way Match

#### **Business Actor(s)**

Procurement Office; Finance Office; Vendor

#### **Synopsis**

Goods previously ordered by a federal agency are received and accepted. An invoice is submitted by the vendor and paid by the agency after performing a three-way match.

#### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM System.
- 9. A federal agency has ordered the goods and the order or award obligation has already been established in the FM system.
- 10. The vendor uses an OMB-approved electronic invoicing solution to invoice the agency.
- 11. The vendor is not on the "Do Not Pay" list.
- 12. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2



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Apply-to-Repay

## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

Initiating Event: The Vendor delivers the goods to the requesting federal agency.

## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

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	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		<ul> <li>a. Receive delivery of vendor's goods</li> <li>b. Accept delivery of vendor's goods</li> <li>c. Provide vendor (payee) information</li> <li>d. Provide receipt of goods information</li> <li>(ACQ.040.020</li> <li>Documentation of</li> </ul>	<ul> <li>Approved order or award</li> <li>Vendor's goods</li> </ul>	<ul> <li>Vendor (payee)         information</li> <li>Receipt of goods         information (receiving         report, if used)</li> </ul>
		Delivery/Acceptance)		
2	Receive and update     vendor (payee)     information	, , , , , , , , ,	Vendor (payee)     information	Updated vendor (payee) information
	b. Receive receipt of goods information (receiving report, if used)		<ul> <li>Receipt of goods information (receiving report, if used)</li> </ul>	<ul> <li>Appropriate accrual liability entry created with reference to source information</li> </ul>
	c. Accrue the expense (FFM.090.030 Accrual and Liability Processing)			
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL)		GL entries	Appropriate GL accounts updated
	(FFM.090.020 General Ledger Posting)			



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## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

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	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4		<ul> <li>a. Vendor enters invoice information into an OMB-approved electronic invoicing solution</li> <li>b. Program Office receives notification of vendor invoice submission and reviews and accepts vendor invoice</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Vendor invoice</li> <li>Receipt of goods information (receiving report, if used)</li> <li>Approved order or award</li> </ul>	Accepted vendor invoice
5	Receive accepted vendor invoice from OMB-approved electronic invoicing solution and perform a three-way match (FFM.030.070 Payment Processing - Commercial Payments)		<ul> <li>Accepted vendor invoice</li> <li>Receipt of goods information (receiving report, if used)</li> <li>Approved order or award</li> </ul>	<ul> <li>Successful three-way match</li> <li>Validated vendor invoice</li> </ul>
6		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated vendor invoice	<ul> <li>Request for funds availability check</li> </ul>
7	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	<ul> <li>Funds availability response</li> </ul>



Budget
Formulation-toExecution

Request-toProcure - toPay

Procure-toPay

Record-toReport

Record-toReport

Record-toRemburse

Report

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## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

7,00	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
8		<ul> <li>a. Approve vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated vendor invoice</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>



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## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

. yp:	cal Flow of Events			
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9	Receive and update     vendor (payee)     information		<ul> <li>Vendor (payee) information</li> </ul>	<ul> <li>Updated vendor (payee) information</li> </ul>
	(FFM.030.010 Payee Setup and Maintenance)		<ul><li>Approved vendor invoice</li><li>Request for processing of approved vendor invoice</li></ul>	entry created with reference to source
	b. Receive and process approved vendor invoice (FFM.030.070 Payment Processing - Commercial Payments)			<ul> <li>Appropriate obligation liquidation entry created with reference to source information</li> </ul>
	c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			<ul> <li>Appropriate accrual reversal entry created with reference to source information</li> </ul>
	d. Establish payable (FFM.030.070 Payment Processing - Commercial Payment			
	e. Liquidate obligation (FFM.030.020 Obligation Management)			
10		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	<ul> <li>Request for disbursement</li> </ul>



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## 040.FFM.L1.01 Expenditures Within a Single Fiscal Year

тур	i ypical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
11	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial		<ul><li>Request for disbursement</li><li>Approved vendor invoice</li></ul>	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> </ul>			
	Payments) b. Initiate payment (FFM.030.070 Payment Processing - Commercial Payments)			<ul> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> </ul>			
	c. Generate disbursement schedule			<ul> <li>Certified disbursement schedule</li> </ul>			
	(FFM.030.110 Payment Disbursement)			<ul> <li>Disbursement confirmation information</li> </ul>			
	d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) e. Receive confirmation of			<ul> <li>Appropriate disbursement- in-transit entry liquidated with reference to source information</li> </ul>			
	disbursement (FFM.030.120 Payment Confirmation)			<ul> <li>Appropriate disbursement entry created with reference to source information</li> <li>Vendor receives payment</li> </ul>			
12	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			



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#### 040.FFM.L1.02 Leased Property

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

- Operating Lease
- Capital Lease

#### **Business Actor(s)**

Finance Office; Acquisition Office; Property Office; Vendors, Program Office

#### **Synopsis**

Previously acquired office equipment is received through an operating lease to support a temporary workforce performing initial activities for a long-term project. The office equipment is returned at the end of the lease period and the lease is closed out. A single payment is made for the operating lease. In addition, heavy equipment needed for the long-term project has been acquired through a Request-to-Procure process using a five-year capital lease. The equipment is put into service. At the end of the capital lease period, the final payment is made and the lease is closed out. The equipment is owned by the government at the end of the lease.



Budget Formulation-to-Execution Dispose Procure Pay Procure Report Record-to-Remburse Perform Retire Record-to-Remburse Report Report Remburse Remburse Report Remburse Report Remburse Report Remburse Remburse Remburse Report Remburse Remburse Remburse Report Remburse Re

#### 040.FFM.L1.02 Leased Property

#### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. Each vendor was selected during a Request-to-Procure process.
- 9. Assets being leased are owned by private entities.
- 10. Analysis has been completed and a determination made that one lease meets criteria for an operating lease and the other a capital lease, per FASAB guidelines.
- 11. Orders or awards and lease agreements for both leases have been completed and funds have been obligated. The obligated amount for capital lease includes present value of the lease payments as well as interest at the current Treasury interest rate.
- 12. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 13. Both vendors use an OMB-approved electronic invoicing solution to invoice the agency.
- 14. The vendors are properly registered in federal acquisition systems.
- 15. Neither vendor is on the Do Not Pay list.
- 16. Tolerance percentages or amounts between expenditure and obligation amounts have been established.
- 17. The property record, which contains all needed data for effective personal property management (e.g., location, procurement, utilization, disposal, cost, evaluation, and control), for the operating lease has been established and includes all information required

FFMSR ID Reference(s): 1.1.2; 1.1.3; 1.1.4; 2.2.1; 2.2.2; 2.1.2

**Initiating Event:** Per terms of previously executed order or award and lease agreements, an agency receives leased equipment.



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Typical Flow of Events								
FFM Event	Non-FFM Event Input(s)	Output(s) / Outcome(s)						
	<ul> <li>a. Inspect and accept the operating leased equipment</li> <li>(PRM.010.010 Property Acquisition/Receipt)</li> <li>b. Estimate liability accrual for operating lease payments</li> <li>(PRM.010.010 Property Acquisition/Receipt)</li> <li>c. Provide vendor (payee) information</li> <li>(PRM.010.010 Property Acquisition/Receipt)</li> <li>d. Request estimated liability accrual be established</li> <li>(PRM.010.010 Property Acquisition/Receipt)</li> <li>e. Update property records including custodian, location, and value</li> <li>(PRM.010.060 Property Control and Accountability)</li> </ul>	<ul> <li>Accepted property</li> <li>Property record</li> <li>Estimated operating lease liability</li> <li>Vendor (payee) information</li> <li>Request for establishment of operating lease liability accrual</li> </ul>						



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ı yp	oical Flow of Events	NI	on-FFM Event	In	put(s)	0	utput(s) / Outcome(s)
2	a. Receive and update vendor (payee) information b. Receive and process request to establish operating lease liability accrual (FFM.090.030 Accrual and Liability Processing)			•	Vendor (payee) information Accepted property Request for establishment of operating lease liability accrual Estimated operating lease liability Property record	•	Updated vendor (payee) information Appropriate liability accrual entry created for operating lease equipment with reference to source information Property record
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)			•	GL entries	•	Appropriate GL accounts updated
4		b.	Inspect and accept the capital leased equipment (PRM.010.010 Property Acquisition/Receipt) Determine property value and other property information (PRM.010.050 Property Valuation) Estimate capital lease depreciation and liability accrual for payments (PRM.010.050 Property Valuation)	•	Capital leased equipment Capital lease agreement Property record	•	Accepted property Property record Estimated capital lease property value Estimated capital lease interest liability Estimated capital lease principal liability Estimated capital lease principal liability Estimated capital lease depreciation Vendor (payee) information Request for establishment of capital



Budget
Formulation-toExecution

Request-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toReport

Record-toReport

Record-toReimburse

Report

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FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	d. Provide vendor (paye information	e)	lease depreciation and liability accruals
	(PRM.010.010 Prope Acquisition/Receipt)	rty	<ul> <li>Request for establishment of capit</li> </ul>
	<ul> <li>Request estimated lia accruals be establish</li> </ul>		property value
	(PRM.010.050 Valua	tion)	
	<ul> <li>f. Request estimated property value be established</li> </ul>		
	(PRM.010.050 Prope Valuation)	rty	
	<ul><li>g. Update property reco including custodian, location, and value</li></ul>	rd to	
	(PRM.010.060 Prope Control and Accountability)	rty	



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	Typical Flow of Events						
1 71		Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
5	a. Receive and process vendor (payee) information b. Receive and process request for establishment of capital lease depreciation and liability accruals (FFM.090.030 Accrual and Liability Processing) c. Accrue depreciation (FFM.090.030 Accrual and Liability Processing) d. Accrue interest liability (FFM.090.030 Accrual and Liability Processing) e. Accrue principal liability (FFM.090.030 Accrual and Liability Processing) f. Establish property valuation	Non-FFM Event	<ul> <li>Input(s)</li> <li>Vendor (payee) information</li> <li>Accepted property</li> <li>Request for establishment of capital lease depreciation and liability accruals</li> <li>Estimated capital lease depreciation</li> <li>Estimated capital lease interest liability</li> <li>Estimated capital lease principal liability</li> <li>Request for establishment of capital property value</li> <li>Estimated capital lease property value</li> </ul>	<ul> <li>Output(s) / Outcome(s)</li> <li>Updated vendor (payee) information</li> <li>Appropriate depreciation accrual entry created with reference to source information</li> <li>Appropriate interest liability accrual entry created with reference to source information</li> <li>Appropriate principal liability accrual entry created with reference to source information</li> <li>Appropriate property valuation entry created with reference to source information</li> <li>Property record</li> </ul>			
6	(FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment) Post appropriate budgetary,		GL entries	Appropriate GL accounts			
	proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)			updated			



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Тур	Typical Flow of Events							
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)				
7		<ul> <li>a. Operating lease vendor enters single and final invoice information into an OMB-approved electronic invoicing solution</li> <li>b. Program Office receives notification of operating lease vendor invoice submission and reviews and accepts vendor invoice</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Operating lease vendor invoice</li> <li>Lease agreement</li> </ul>	Accepted operating lease vendor invoice				
8	Receive accepted operating lease vendor invoice from OMB-approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)		Accepted operating lease vendor invoice	Validated vendor invoice				
9		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated operating lease vendor invoice	Request for funds availability check				
	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	Funds availability response				



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Typical Flow of Events							
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
11		<ul> <li>a. Approve operating lease vendor single and final invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated operating lease vendor invoice</li> </ul>	Vendor (payee) information			



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71		FM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)						
12		Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	reference to source						
	b.	Receive approved vendor invoice (FFM.030.070 Payment Processing - Commercial Payments)			<ul> <li>Information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> </ul>						
	C.	Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			Appropriate accrual reversal entry created with reference to source information						
	d.	Establish payable (FFM.030.070 Payment Processing - Commercial Payments)									
	e.	Liquidate obligation (FFM.030.020 Obligation Management)									
13			Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement						



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Perform Retire Report Report

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	FFM E		Non-FFM Event	In	out(s)	Οι	ıtput(s) / Outcome(s)
14	disb (FF Pro	eive and process bursement request M.030.070 Payment cessing - Commercial		•	Request for disbursement	•	Appropriate payable entry liquidated with reference to source information
	b. Initia (FF Pro	ments) ate disbursement M.030.070 Payment cessing - Commercial ments)				•	Appropriate disbursement-in -transit entry created with reference to source information
	c. Ger	nerate disbursement edule				•	Certified disbursement schedule
	(FF Disl	M.030.110 Payment oursement)				•	Disbursement confirmation information
	disb (FF Dist	tify payment of pursement schedule M.030.110 Payment pursement)				•	Appropriate disbursement-in -transit entry liquidated with reference to source information
	disb (FF	eive confirmation of bursement M.030.120 Payment ifirmation)				•	Appropriate disbursement entry created with reference to source information Vendor receives
							payment
15	proprie memor genera (FFM.0	opropriate budgetary, tary, and/or andum entries to the I ledger (GL) 190.020 General Posting)		•	GL entries	•	Appropriate GL accounts updated



Budget or Dispose Request-to-Procure Pay Record-to-Report Reimburse Perform Hire-to-Reimburse Record-to-Reimburse Reform Reimburse Reform Reimburse Record-to-Reimburse Reform Reimburse Reform Reform

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6		Capital lease vendor     enters initial invoice     information into an OMB-     approved electronic     invoicing solution	<ul> <li>Capital lease vendor invoice</li> <li>Capital lease agreement</li> </ul>	Accepted capital lease vendor invoice
		<ul> <li>b. Program Office receives notification of capital lease vendor invoice submission and reviews and accepts vendor invoice</li> </ul>		
		(ACQ.040.020 Documentation of Delivery/Acceptance)		
7	Receive accepted capital lease vendor invoice from OMB- approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)		Accepted capital lease vendor invoice	Validated capital lease vendor invoice
8		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated capital lease vendor invoice	Request for funds availability check
9	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	Funds availability response



Budget Formulation-to-Dispose Procure Procure

040	040.1 Fivi. L 1.02 Leased FToperty						
Typ	Typical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
20		<ul> <li>a. Approve capital lease vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated capital lease vendor invoice</li> </ul>	<ul> <li>Vendor (payee)         information</li> <li>Approved capital lease         vendor invoice</li> <li>Request for processing         of approved vendor         invoice</li> </ul>			



Budget
Formulation-toDispose Procure Pay
Procure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toRecord-toReport
Record-toReport
Refine Perform
Refine Perform
Refine Repay
Repay

Tv	Typical Flow of Events							
ן עי		M Event	Non EEM Event	Innut(c)	Output(s) / Outpoms(s)			
			Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
21	a.	Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		<ul> <li>Vendor (payee)         information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	entry created with reference to source			
	b.	Receive approved vendor invoice (FFM.030.070 Payment Processing - Commercial Payments)			<ul> <li>information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> </ul>			
	C.	Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			Appropriate accrual reversal entry created with reference to source information			
	d.	Establish payable (FFM.030.070 Payment Processing - Commercial Payments)						
	e.	Liquidate obligation (FFM.030.020 Obligation Management)						
22			Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement			



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Reform Retire Report Remburse Repay

	Typical Flow of Events						
ı yp		Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
23	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial		Request for disbursement	Appropriate payable entry liquidated with reference to source information			
	Payments) b. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments)			<ul> <li>Appropriate disbursement-in -transit entry created with reference to source information</li> </ul>			
	c. Generate disbursement schedule			<ul> <li>Certified disbursement schedule</li> </ul>			
	(FFM.030.110 Payment Disbursement)			Disbursement confirmation information			
	d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)			<ul> <li>Appropriate disbursement-in -transit entry liquidated with reference to source information</li> </ul>			
	e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)			<ul> <li>Appropriate         disbursement entry         created with reference to         source information</li> <li>Vendor receives</li> </ul>			
				payment			
24	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			



Budget
Formulation-toExecution

Request-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toRecord-toReport

Record-toReport

Report

Apply-toReimburse

Report

Refire-toReimburse

Report

	040.FFM.LT.02 Leased Property						
Тур	pical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
25		<ul> <li>a. Operating lease ends and equipment is returned</li> <li>b. Update property record</li> <li>c. Request close-out of operating lease</li> <li>(PRM.010.040 Property Transfer, Disposal, or Retirement)</li> </ul>	<ul> <li>Property record</li> <li>Operating lease agreement</li> <li>Payment of final operating equipment invoice</li> </ul>	<ul> <li>Returned equipment</li> <li>Request for operating lease close-out</li> <li>Property record</li> </ul>			
26	<ul> <li>a. Receive and process request for close-out of operating lease (FFM.010.020 Fund Allocation and Control)</li> <li>b. Reverse remaining liability accruals, as needed (FFM.090.030 Accrual and Liability Processing)</li> <li>c. Deobligate remaining funds, as needed (FFM.030.020 Obligation Management)</li> </ul>		<ul> <li>Request for operating lease close-out</li> <li>Property Record</li> <li>Operating lease agreement</li> </ul>	<ul> <li>Appropriate liability accrual reversal entry made with reference to source information</li> <li>Appropriate deobligation entry created with reference to source information</li> <li>Property record</li> </ul>			
27	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			



Budget

Acquire-toDispose

Request-toProcure-toPay

Record-toReport

Record-toReimburse

Apply-toPerform

RetireRetireRecord-toReimburse

Record-toReimburse

Record-toReimburse

Record-toReimburse

## 040.FFM.L1.02 Leased Property Typical Flow of Events

Тур	ical Flow of Events					
	FFM Event	Non-FFM Event	In	put(s)	0	utput(s) / Outcome(s)
28		a. Capital lease vendor     enters final invoice     information into an OMB-     approved electronic     invoicing solution	•	Capital lease vendor final invoice Capital lease agreement	•	Accepted capital lease vendor final invoice
		b. Program Office receives notification of capital lease vendor invoice submission				
		c. Program Office reviews and accepts vendor invoice				
		(ACQ.040.020 Documentation of Delivery/Acceptance)				
29	Receive accepted capital lease vendor final invoice from OMB-approved electronic invoicing solution		•	Accepted capital lease vendor final invoice	•	Validated capital lease vendor final invoice
	(FFM.030.070 Payment Processing - Commercial Payments)					
30		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	•	Validated capital lease vendor final invoice	•	Request for funds availability check
31	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		•	Request for funds availability check	•	Funds availability response



Budget Formulation-to-Execution Dispose Procure Procure Pay Bill-to-Collect Report Agree-to-Perform Hire-to-Reimburse Apply-to-Perform Retire Reimburse Apply-to-Reimburse Report Report Remains Page 1.0 Procure Proc

#### 040.FFM.L1.02 Leased Property **Typical Flow of Events** FFM Event Non-FFM Event Output(s) / Outcome(s) Input(s) 32 a. Approve capital lease Funds availability Vendor (payee) vendor final invoice response information b. Provide vendor (payee) Validated capital lease Approved capital lease information vendor final invoice vendor final invoice c. Request for processing of approved vendor invoice Request for processing of approved vendor (ACQ.040.020 invoice Documentation of Delivery/Acceptance)



Budget Formulation to-Execution Dispose Procure Procure Pay Collect Report Record-to-Reimburse Record-to-Reimburse Report Regiments Record-to-Reimburse Repay Record-to-Reimburse Record-to-Reimburse

Tyr	Typical Flow of Events							
ועי			Non-FEM Event	Innut(s)	Output(s) / Outcome(s)			
33	a.	Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) Receive approved invoice (FFM.030.070 Payment Processing – Commercial Payments) Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) Establish payable (FFM.030.070 Payment Processing – Commercial Payments) Liquidate obligation (FFM.030.020 Obligation (FFM	Non-FFM Event	<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate payable entry created with reference to source information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> <li>Appropriate accrual reversal entry created with reference to source information</li> </ul>			
34		Management)	Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement			



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Perform Retire Report Report

	The state of the s					
I yp	Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
35	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments) b. Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments) c. Generate disbursement schedule (FFM.030.110 Payment Disbursement) d. Certify payment of disbursement schedule		Request for disbursement	, , , , , , , , , , , , , , , , , , , ,		
	(FFM.030.110 Payment Disbursement) e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)			entry liquidated with reference to source information  • Appropriate disbursement entry created with reference to source information  • Vendor receives payment		
36	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toDispose Procure
Procure-toProcure-toProcure-toProcure-toProcure-toProcure-toPay
Record-toRecord-toReport
Record-toReimburse
Repay
Record-toReimburse
Repay
Record-toReimburse
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	ypical Flow of Events							
FFI	M Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)				
37		<ul> <li>a. Final capital lease invoice is paid for heavy equipment and equipment becomes property of government (PRM.010.040 Property Transfer, Disposal, or Retirement)</li> <li>b. Record ownership of property in the property management system (PRM.010.060 Property Control and Accountability)</li> <li>c. Determine value of capital equipment adjusted by depreciation (PRM 010.050 Property Valuation)</li> <li>d. Request updated valuation of property (PRM 010.050 Property Valuation)</li> <li>e. Close-out of capital lease (PRM.010.040 Property Transfer, Disposal, or Retirement)</li> </ul>	<ul> <li>payment</li> <li>Property record</li> <li>Capital lease agreement</li> <li>Accrued depreciation</li> </ul>	<ul> <li>Request for close-out of capital lease</li> <li>Value of capital equipment adjusted by depreciation</li> <li>Request for updated valuation of capital equipment adjusted by depreciation</li> <li>Property record</li> </ul>				



Budget Acquire-to-Production Dispose Procure Procure Pay Bill-to-Record-to-Reimburse Perform Perform Perform Perform Perform Redire Report Report Report Report Report Remburse Perform Perform Perform Report Report Report Report Report Report Remburse Report Rep

	Typical Flow of Events					
ן עי		M Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
38	a.	Receive and process request for close-out capital lease (FFM.010.020 Fund Allocation and Control) Reverse any remaining interest and principal liability accruals, as needed (FFM.090.030 Accrual and Liability Processing) Deobligate remaining funds, as needed (FFM.030.020 Obligation Management)		<ul> <li>Capital lease agreement</li> <li>Property record</li> <li>Request for close-out of capital lease</li> <li>Value of capital equipment adjusted by depreciation</li> <li>Request for updated valuation of capital equipment adjusted by depreciation</li> </ul>	<ul> <li>Appropriate interest and principal liability accrual reversal entries created with reference to source information</li> <li>Appropriate property valuation entry created with reference to source information</li> <li>Appropriate deobligation entries created with reference to source information</li> <li>Appropriate deobligation entries created with reference to source information</li> <li>Property record</li> </ul>	
	d.	Receive and process request for updated valuation of capital equipment adjusted by depreciation (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)				
39	pr m ge (F	ost appropriate budgetary, oprietary, and/or emorandum entries to the eneral ledger (GL) FM.090.020 General edger Posting)		GL entries	Appropriate GL accounts updated	



Budget
Formulation-toExecution
Formulation-toExecution
Formulation-toExecution
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Formulation-toExecution
Formulation-toF

#### 040.FFM.L1.03 Acquiring Services

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

Acquiring Services

#### **Business Actor(s)**

Procurement Office; Finance Office; Program Office; Vendor

#### Synopsis

Services previously ordered by a federal agency are received and accepted. An invoice is submitted by the Vendor and paid by the agency.

#### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The vendor is established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 9. The federal agency has ordered and received the services and the order or award obligation has already been established in the FM system.
- 10. The vendor uses an OMB-approved electronic invoicing solution to invoice the agency.
- 11. The receiving report is optional unless required for matching.
- 12. The vendor is not on the Do Not Pay list.
- 13. The vendor is properly registered in federal acquisition systems.
- 14. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 2.2.1; 2.2.2; 2.1.2

**Initiating Event:** The Vendor delivers services to the requesting federal agency.



Budget
Formulation-toExecution

Acquire-toDispose

Request-toProcure

Procure-toPay

Bill-toCollect

Report

Report

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Apply-toRejenstrate

Apply-toRejenstrate

Report

Rejenstrate

Report

Rejenstrate

Report

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Report

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Туј	Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
1		<ul><li>a. Receive vendor services</li><li>b. Accept delivery of vendor's</li></ul>	<ul> <li>Approved order or award</li> </ul>	Vendor (payee) information		
		services c. Provide vendor (payee) information	<ul> <li>Vendor's services</li> </ul>	<ul> <li>Receipt of services information (receiving report, if used)</li> </ul>		
		d. Provide receipt of services information				
		(ACQ.040.020 Documentation of Delivery/Acceptance)				
2	Receive and update vendor (payee) information		<ul> <li>Vendor (payee) information</li> </ul>	<ul> <li>Updated vendor (payee) information</li> </ul>		
	<ul> <li>Receive receipt of services information (receiving report, if used)</li> </ul>		<ul> <li>Receipt of services information (receiving report, if used)</li> </ul>	Appropriate liability accrual entry created with reference to source		
	c. Accrue the expense		, ,	information		
	(FFM.090.030 Accrual and Liability Processing)					
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL)		GL entries	Appropriate GL accounts updated		
	(FFM.090.020 General Ledger Posting)					



Budget
Formulation-toExecution

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Procure-to-

Bill-to-

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Apply-to-Renay

Typi	Typical Flow of Events					
	FFM Event	Non-FFM Event	Ir	put(s)	C	output(s) / Outcome(s)
4		<ul> <li>a. Vendor enters invoice information into an OMB-approved electronic invoicing solution</li> <li>b. Program Office receives notification of vendor invoice submission and reviews and accepts vendor invoice</li> <li>(ACQ.040.020 Documentation)</li> </ul>	•	Vendor invoice Receipt of services information (receiving report, if used) Approved order or award	•	Accepted vendor invoice
5	Receive validated vendor invoice from OMB-approved electronic invoicing solution (FFM.030.070 Payment Processing - Commercial Payments)	of Delivery/Acceptance)	•	Accepted vendor invoice	•	Validated vendor invoice
6		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	•	Validated vendor invoice	•	Request for funds availability check
7	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		•	Request for funds availability check	•	Funds availability response



Budget
Formulation-toDispose Procure Pay
Procure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toRecord-toReport
Record-toReport
Refine Perform
Refine Perform
Refine Repay
Repay

Турі	ical Flow of Events			
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
8		<ul> <li>a. Approve vendor invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated vendor invoice</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vender invoice</li> </ul>
9	<ul> <li>a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)</li> <li>b. Receive approved vendor invoice (FFM.030.070 Payment Processing – Commercial Payments)</li> <li>c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)</li> <li>d. Establish payable (FFM.030.070 Payment Processing – Commercial Payments)</li> <li>e. Liquidate obligation (FFM.030.020 Obligation</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor invoice</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate payable entry created with reference to source information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> <li>Appropriate accrual reversal entry created with reference to source information</li> </ul>



Budget Formulation-to-Execution Dispose Procure Pay Collect Report Report Pay Agree-to-Reimburse Record-to-Reimburse Report Rejmburse Repay

M Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul> <li>Approved vendor invoice</li> </ul>	Request for disbursement
Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial Payments) Initiate disbursement (FFM.030.070 Payment Processing - Commercial Payments) Generate disbursement schedule (FFM.030.110 Payment Disbursement) Certify payment of disbursement schedule		Request for disbursement	<ul> <li>Appropriate payable entry liquidated with reference to source information</li> <li>Appropriate disbursement- in-transit entry created with reference to source information</li> <li>Certified disbursement schedule</li> <li>Disbursement confirmation information</li> <li>Appropriate disbursement- in-transit</li> </ul>
(FFM.030.110 Payment Disbursement)			entry liquidated with reference to source information
disbursement (FFM.030.120 Payment Confirmation)			<ul> <li>Appropriate disbursement entry created with reference to source information</li> </ul>
	Receive confirmation of disbursement (FFM.030.120 Payment	Receive confirmation of disbursement (FFM.030.120 Payment	Receive confirmation of disbursement (FFM.030.120 Payment



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Reimburse Apply-to- Retire Report Regimburse Repay

# 040.FFM.L1.03 Acquiring Services

Typical	Flow of	Events
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	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget Formulation-to-Dispose Procure Pay Collect Report Reimburse Perform Reimburse Repay Record-to-Report Reimburse Repay Record-to-Report Reimburse Remburse Remburse Remburse Remburse Repay Record-to-Report Remburse Remburse Remburse Repay Record-to-Report Remburse Remburse Remburse Repay Record-to-Report Remburse Remburse

### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options

End-to-End Business Process: 040 Procure-to-Pay

### **Business Scenario(s) Covered**

- Multi-Year Funds Expenditure
- Multiple Funding Sources
- Receiving Report Accrual
- Credit Memo
- Vendor Submits Paper Invoice
- Vendor Submits Invoice to Program Office
- Two-Way Matching
- Progress Payment
- Final Payment

### **Business Actor(s)**

Program Office: Finance Office: Vendors

#### **Synopsis**

A procurement request for development of a complex project is prepared by a federal agency program with two funding sources used. The project is planned to take two years to complete, and the program is using multi-year funds. To help meet local small business development goals, three awards were issued from the one procurement request. As work progresses, monthly financial and performance reports are submitted by the vendors and progress is inspected by the agency. Accrued liability is established from the financial and performance reports until invoices are received. One vendor (Vendor 1) is given a waiver to submit paper invoices and the vendor submits it to the Program Office. Electronic invoices are submitted by Vendor 2 and Vendor 3. Invoices are validated using a two-way match. An invoice from Vendor 3 is found not valid by the match, reflecting the agency was billed too much. A credit memo is requested and received from Vendor 3 and the invoice is paid. After the final payments are made to all vendors, the award still has some obligated funds and during award closeout, the remaining funds are de-obligated.





### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options

### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semiautomated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The estimated duration of the project is two years and multi-year funds are used.
- 9. Some invoices are received in one fiscal year and payment will be due in the next.
- 10. The contract was awarded to three vendors in a previous Procure-to-Pay use case.
- 11. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 12. The Vendors 2 and 3 use an OMB-approved electronic invoicing solution to invoice the agency.
- 13. None of the vendors are on the "Do Not Pay" list.
- 14. Tolerance percentages or amounts between expenditure and obligation amounts have been established.
- 15. Award closeout includes reviewing final invoices and payments.

FFMSR ID Reference(s)	1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2
	Work has been completed for each of the awards issued to three vendors from a single procurement request.



Budget Formulation-to-Dispose Procure Procure Procure Repay Procure Report Record-to-Reimburse Record-to-Reimburse Report Record-to-Reimburse Repay Procure Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Repay Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Reco

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) a. Receive and verify three Vendor monthly Vendor (payee) vendor monthly financial financial and information for each and performance reports performance vendor reports b. Determine estimated Verified vendor monthly accrual of liability for financial and Order or award payment for each vendor performance reports Award information c. Provide vendor (payee) Estimated accrual of information for each liability for payment to vendor each vendor d. Request liability accruals be recorded (ACQ.040.020 Documentation of Delivery/Acceptance) a. Receive and update vendor Vendor (payee) Updated vendor (payee) (payee) information information for each information for each vendor vendor b. Receive estimated accrual information Estimated accrual Appropriate accrual of liability for entries created with c. Accrue liability for payment to payment to each reference to source each vendor vendor information (FFM.090.030 Accrual and Liability Processing) Post appropriate budgetary, Appropriate GL accounts GL entries proprietary, and/or memorandum updated entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)



Budget Formulation-to-Dispose Request-to-Procure Pay Collect Report Record-to-Reimburse Refire Retire Report Repay

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events **FFM Event** Non-FFM Event Input(s) Output(s) / Outcome(s) Receive Vendor 1 paper Vendor 1 paper Request for two-way invoice at end of fiscal year match to validate Vendor invoice and request a two-way match 1 invoice for validation (ACQ.040.020 Documentation of Delivery/Acceptance) Receive Vendor 1 invoice and Vendor 1 invoice Successful two-way complete a two-way match match Award information (FFM.030.070 Payment Validated Vendor 1 Estimated accrual Processing - Commercial invoice of liability Payments) Request multi-year funds Validated Vendor 1 • Request for multi-year availability check funds availability check invoice (ACQ.040.020 Documentation of Delivery/Acceptance) Receive and process request for Request for multi-Multi-year funds multi-year funds availability year funds availability response check availability check (FFM.010.020 Fund Allocation and Control) a. Approve Vendor 1 invoice Multi-year funds Vendor (payee) information. availability b. Provide vendor (payee) response information Approved Vendor 1 Validated Vendor 1 invoice Request processing of approved vendor invoice invoice Request for processing of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget Formulation-to-Dispose Procure Procure Pay Collect Report Apply-to-Reimburse Perform Retire Report Report Report Remove Perform Retire Report Report Remove Perform Retire Report Report Remove Perform Retire Report Remove Report Remove Remove Report Remove Remove Remove Report Remove Remov

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) a. Receive and update vendor Vendor (payee) Updated vendor (payee) (payee) information information information (FFM.030.010 Payee Setup Approved Vendor 1 | • Appropriate payable and Maintenance) invoice entry created with b. Receive approved Vendor 1 reference to source Request for information invoice processing of (FFM.030.070 Payment approved vendor Appropriate obligation Processing - Commercial liquidation entry created invoice payments) with reference to source information Confirm difference between expenditure amount and Appropriate accrual obligation amount does not reversal entry created exceed tolerance with reference to source percentage/amount information (FFM.030.020 Obligation Management) Establish payable (FFM.030.070 Payment Processing - Commercial Payments) Liquidate obligation (FFM.030.020 Obligation Management) 10 Request disbursement Approved Vendor 1 • Request for invoice disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget
Formulation-toDispose
Request-toProcure
Pay
Procure-toPay
Procure-toPay
Record-toReport
Report
Remburse
Report
Remburse
Report
Remburse

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 11 a. Receive and process Vendor Request for Appropriate payable 1 invoice disbursement entry liquidated with disbursement request reference to source Approved Vendor 1 information (FFM.030.070 Payment invoice Processing - Commercial **Appropriate** Payments) disbursement- in-transit entry created with b. Initiate payment reference to source (FFM.030.070 Payment information Processing - Commercial Certified disbursement Payments) schedule Generate disbursement schedule Disbursement confirmation information (FFM.030.110 Payment Disbursement) Appropriate disbursement- in-transit d. Certify payment of entry liquidated with disbursement schedule reference to source (FFM.030.110 Payment information Disbursement) **Appropriate** e. Receive confirmation of disbursement entry disbursement created with reference to (FFM.030.120 Payment source information Confirmation) Vendor 1 receives payment 12 Post appropriate budgetary, GL entries Appropriate GL accounts proprietary, and/or memorandum updated entries to the general ledger (GL (FFM.090.020 General Ledger Posting)



Budget Formulation to-Execution Dispose Procure Pay Collect Report Reimburse Perform Retire Reimburse Repay

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events **FFM Event** Non-FFM Event Input(s) Output(s) / Outcome(s) 13 a. Vendor 2 and Vendor 3 Vendor 2 and Accepted Vendor 2 and Vendor 3 invoices enter invoice information Vendor 3 invoices into an OMB-approved electronic invoicing solution at end of fiscal year Program Office receives notification of vendor invoice submission and reviews and accepts both vendor invoices (ACQ.040.020 Documentation of Delivery/Acceptance) 14 Receive accepted vendor Accepted Vendor 2 • Successful two-way invoices from OMB-approved and Vendor 3 match for Vendor 2 electronic invoicing solution invoices Validated Vendor 2 and perform a two-way Award information invoice match for Vendor 2 and Partially successful two-Vendor 3 invoices way match for Vendor 3 b. Request credit memo from invoice Vendor 3 for overbilling Request for credit memo (FFM.030.070 Payment from Vendor 3 Processing - Commercial Payments) 15 Request multi-year funds Validated Vendor 2 • Request for multi-year funds availability check availability check invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget Formulation-to-Execution Procure Procure Procure Request-to-Pay Record-to-Report Rejmburse Perform Retire Record-to-Rejmburse Repay Record-to-Rejmburse Record-to-Rejmburse Repay Record-to-Rejmburse Record-to-Record-to

Typical Flow of Events						
	FFM Event	Non-FFM Event	li	nput(s)	C	Output(s) / Outcome(s)
16	Receive and process request for multi-year funds availability check (FFM.010.020 Fund Allocation and Control)		•	Request for multi- year funds availability check	•	Multi-year funds availability response
17		<ul> <li>a. Approve Vendor 2 invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved Vendor 2 invoice</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	•	Multi-year funds availability response Validated Vendor 2 invoice	•	Vendor (payee) information Approved Vendor 2 invoice Request for processing of approved Vendor 2 invoice



Budget Formulation-to-Execution Dispose Request-to-Procure Pay Sill-to-Report Record-to-Relimburse Report Retire Remburse Repay

	040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options						
Typic	cal Flow of Events						
	FFM Event	Non-FFM Event	In	put(s)	0	Output(s) / Outcome(s)	
18	Receive and update vendor (payee) information		•	Vendor (payee) information	•	Updated vendor (payee) information	
	(FFM.030.010 Payee Setup and Maintenance)		•	Approved Vendor 2 invoice	•	Appropriate payable entry created with	
	<ul><li>b. Receive approved Vendor 2 invoice</li></ul>		•	Request for processing of		reference to source information	
	(FFM.030.070 Payment Processing - Commercial Payments)			approved Vendor 2 invoice	•	Appropriate obligation liquidation entry created with reference to source information	
	c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance				•	Appropriate accrual reversal entry created with	
	percentage/amount (FFM.030.020 Obligation Management)				•	reference to source information	
	d. Establish payables (FFM.030.070 Payment Processing - Commercial Payments)						
	e. Liquidate obligation (FFM.030.020 Obligation Management)						
19		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	•	Approved Vendor 2 invoice	•	Request for disbursement	



Budget Formulation-to-Dispose Procure Pay Collect Report Reimburse Perform Retire Reimburse Repay

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) a. Receive and process Vendor 20 Request for Appropriate payable 2 disbursement request entries liquidated with disbursement reference to source (FFM.030.070 Payment Approved Vendor 2 information **Processing -Commercial** invoice **Payments Appropriate** disbursement- in-transit b. Initiate payments entry created with (FFM.030.070 Payment reference to source Processing -Commercial information **Payments** Certified disbursement Generate disbursement schedule schedule Disbursement (FFM.030.110 Payment confirmation information Disbursement) d. Certify payment of Appropriate disbursement schedule disbursement- in-transit entry liquidated with (FFM.030.110 Payment reference to source Disbursement) information e. Receive confirmation of **Appropriate** disbursements disbursement entry (FFM.030.120 Payment created with reference to Confirmation) source information Vendor 2 receives payment 21 Post appropriate budgetary, GL entries Appropriate GL accounts proprietary, and/or memorandum updated entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)



Budget
Formulation-toExecution

Request-toProcure

Request-toPay

Request-toRejnoyt

Report

Report

Rejnoyt

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Rejnoyt

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event **Non-FFM Event** Input(s) Output(s) / Outcome(s) 22 Receive credit memo from Credit memo from Vendor (payee) Vendor 3 in the program Vendor 3 for information office accidental Request for processing of overbilling on b. Provide vendor (payee) Vendor 3 credit memo previously information submitted invoice c. Request processing of Vendor 3 credit memo (ACQ.040.020 Documentation of Delivery/Acceptance) 23 a. Receive and update vendor Vendor (payee) Updated vendor (payee) (payee) information information information b. Process Vendor 3 credit Request for Appropriate payable memo processing of entry created with reference to source Vendor 3 credit (FFM.030.070 Payment information Processing - Commercial memo Payments) Vendor 3 re-submits 24 Vendor 3 re-Request for processing of invoice information into an Vendor 3 re-submitted submitted invoice OMB- approved electronic invoice invoicing solution at end of fiscal year **Program Office receives** notification of vendor invoice submission and reviews and accepts Vendor 3 re-submitted invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget
Formulation:toExecution
Dispose
Procure
Pay
Procure-toPay
Procure-toPay
Record-toReport
Report
Report
Refinburse
Refinburse
Report
Refinburse
R

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 25 Perform two-way match of re-Successful two-way Credit memo from submitted Vendor 3 invoice Vendor 3 match (FFM.030.070 Payment Vendor 3 re-Validated Vendor 3 re-Processing - Commercial submitted invoice, as submitted invoice Payments) offset by credit memo Award information 26 Request funds availability Validated Vendor 3 • Request for funds check availability check re-submitted invoice. as offset by credit (ACQ.040.020 memo Documentation of Delivery/Acceptance) 27 Receive and process request for Request for funds Funds availability funds availability check availability check response (FFM.010.020 Fund Allocation and Control) a. Approve Vendor 3 re-28 Funds availability Vendor (payee) submitted invoice, as offset response information by credit memo Validated Vendor 3 • Approved Vendor 3 b. Provide vendor (payee) re-submitted invoice. invoice information as offset by credit Request for processing of c. Request processing of memo approved Vendor 3 approved Vendor 3 invoice invoice (ACQ.040.020 Documentation of Delivery/Acceptance)



Budget Formulation-to-Dispose Request-to-Procure Procure Repay Record-to-Report Relimburse Report Refine Report Refine Report Refine Report Refine Repay Record-to-Refine Report Refine Repay Record-to-Refine Record-to-Record-to-Refine Record-to-Refine Record-to-Record-to-Refine Record-to-Record-

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 29 a. Receive and update vendor Vendor (payee) Updated vendor (payee) (payee) information information information b. Receive approved Vendor 3 Approved Vendor 3 • Appropriate payable invoice invoice entry created with (FFM.030.070 Payment reference to source Request for Processing - Commercial information processing of Payments) approved Vendor 3 • Appropriate obligation Confirm difference between liquidation entry created invoice expenditure amount and with reference to source obligation amount does not information exceed tolerance Appropriate accrual percentage/amount reversal entry created (FFM.030.020 Obligation with reference to source Management) information d. Establish payable (FFM.030.070 Payment Processing - Commercial Payments Liquidate obligation (FFM.030.020 Obligation Management) 30 Request disbursement Request for Approved vendor (ACQ.040.020 invoice disbursement Documentation of Delivery/Acceptance)



Budget
Formulation:toExecution
Dispose
Procure
Pay
Procure-toPay
Procure-toPay
Record-toReport
Report
Report
Report
Reminurse
Report
Refine
Refine
Report
Refine
R

#### 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 31 a. Receive and process Request for Appropriate payable disbursement request entry liquidated with disbursement reference to source (FFM.030.070 Payment Approved Vendor 3 information **Processing -Commercial** invoice Payments) **Appropriate** disbursement- in-transit b. Initiate payment entry created with (FFM.030.070 Payment reference to source **Processing -Commercial** information Payments) Certified disbursement Generate disbursement schedule schedule Disbursement (FFM.030.110 Payment confirmation information Disbursement) d. Certify payment of Appropriate disbursement schedule disbursement- in-transit entry liquidated with (FFM.030.110 Payment reference to source Disbursement) information e. Receive confirmation of **Appropriate** disbursement disbursement entry (FFM.030.120 Payment created with reference to Confirmation) source information Vendor 3 receives payment 32 Post appropriate budgetary, GL entries Appropriate GL accounts proprietary, and/or memorandum updated entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)



Budget
Formulation-toDispose Procure Pay Procure-toPay Request-toPay Record-toReport Rejmburse Perform Refine Report
Remburse Repay

# 040.FFM.L2.01 Expenditures Across Fiscal Years Using Multi-Year Funds with Invoicing Options

Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
33		Request award closeout (ACQ.040.040 Contract Closeout)	<ul> <li>Award information</li> <li>Final invoices' information</li> <li>Confirmed payments</li> </ul>	Award closeout information	
34	Receive request for award closeout and liquidate outstanding obligations and accruals		Award closeout information	<ul> <li>Appropriate obligation liquidation entries created with reference to source information</li> </ul>	
	(FFM.090.030 Accrual and Liability Processing)			<ul> <li>Appropriate accrual reversal entries created with reference to source information</li> </ul>	
35	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated	



Budget Formulation-to-Execution Procure Procuce Procure Procure Procure Procure Procure Procure Procure Procuc

### 040.FFM.L2.02 Four-Way Match

End-to-End Business Process: 040 Procure-to-Pay

### **Business Scenario(s) Covered**

- Four-Way Matching
- Prompt Payment

### **Business Actor(s)**

Procurement Office; Finance Office; Requestors Receiving Office; Vendor

### Synopsis

The Procurement Office has established a single award to a Vendor for goods to fulfill two procurement requests from different offices within the same federal agency (Requestor). The goods were ordered and delivered to the federal agency receiving location (Receiving Office) and receipt information (Receiving Report) is created. The goods were transferred to the requesting federal agency offices (Requestors). One of the Requestors (Requestor 1) inspected and accepted only some of the goods; the other Requestor (Requestor 2) accepted all the goods delivered. The Vendor invoices the agency for the delivered goods. The agency approves for payment based on the Requestors' acceptance reports. The agency makes its payment five (5) days after the date the payment was due.



Budget Formulation-to-Execution Procure Procure Pay Bill-to-Record-to-Rejemburse Perform Retire Record-to-Rejemburse Repay Procure Rejemburse Repay Procure Rejemburse Repay Record-to-Rejemburse Rejemburse Reje

### 040.FFM.L2.02 Four-Way Match

### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The contract was awarded to a vendor in a previous Procure-to-Pay use case.
- 9. The vendor is established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 10. The vendor uses an OMB-approved electronic invoicing solution to invoice the agency.
- 11. The vendor submits a valid and proper invoice in compliance with Prompt Pay requirements.
- 12. The vendor provides Electronic Funds Transfer (EFT) information in compliance with Prompt Pay requirements.
- 13. The vendor is not on the "Do Not Pay" list.
- 14. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2

Initiating Event: The Vendor ships the goods to the Federal Agency Receiving Office.



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Perform Retire Report Report

	Typical Flow of Events					
. 7 61		Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
1		<ul> <li>a. Receive goods</li> <li>b. Provide vendor (payee) information</li> <li>c. Create receipt of goods information (Receiving Report)</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Approved order or award</li> <li>Vendor's goods</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Receipt of goods information (Receiving Report)</li> </ul>		
2	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Receive receipt of goods information (Receiving Report)</li> <li>c. Accrue the expense (FFM.090.030 Accrual and Liability Processing)</li> </ul>		<ul> <li>Vendor (payee) information</li> <li>Receipt of goods information (Receiving Report)</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate accrual liability entry created with reference to source information</li> </ul>		
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toDispose Request-toProcure Pay Collect Report Record-toRecord-toRecord-toRecord-toRemburse Repay
Record-toRemburse Record-toRemburse Repay
Record-toRemburse Record-toRemburse Repay
Record-toRemburse Remburse Record-toRemburse Record-toRemburse Remburse Record-toRemburse Remburse Remburse

	Typical Flow of Events						
. 76.	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
4		<ul> <li>a. Inspect and accept some, but not all, of the goods, return unaccepted goods (Requestor 1)</li> <li>b. Inspect and accept all of the goods delivered (Requestor 2)</li> <li>c. Provide vendor (payee) information</li> <li>d. Create an acceptance report (Requestor 1)</li> <li>e. Create an acceptance report (Requestor 2)</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Approved order or award</li> <li>Vendor's goods</li> <li>Receipt of goods information (Receiving Report)</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> </ul>			
5	a. Receive and update vendor (payee) information b. Receive acceptance reports c. Adjust the accrued expense (FFM.090.030 Accrual and Liability Processing)		<ul> <li>Vendor (payee) information</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate accrual adjustment entries created with reference to source information</li> </ul>			
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			



Budget
Formulation-toExecution
Dispose
Procure
Procure-toProcure-toProcure-toPay
Procure-toPay
Procure-toRecord-toReport
Record-toReport
Record-toReimburse
Repay
Record-toReimburse
Repay
Record-toReimburse
Repay
Record-toReimburse
Repay
Record-toReimburse
Repay
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Record-toReimburse
Record-toRec

	Typical Flow of Events					
. 76.		Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
7		<ul> <li>a. Vendor enters invoice information into an OMB-approved electronic invoicing solution</li> <li>b. Program Office receives notification of vendor invoice submission and reviews the vendor invoice</li> <li>c. Program Office accepts vendor invoice unaware some of the goods were not accepted</li> <li>(ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Vendor invoice</li> <li>Receipt information (Receiving Report)</li> <li>Approved order or award</li> </ul>	Accepted vendor invoice		
8	<ul> <li>a. Receive accepted vendor invoice from OMB-approved electronic invoicing solution</li> <li>b. Perform a four-way match of invoice to the award, receipt information (Receiving Report), and acceptance reports</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> </ul>		<ul> <li>Accepted vendor invoice</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> <li>Receipt of goods information (Receiving Report)</li> <li>Approved order or award</li> </ul>	<ul> <li>Unsuccessful four-way match</li> <li>Invalidated vendor invoice</li> </ul>		



Budget Formulation-to-Execution Procure Pay Collect Report Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Repay Record-to-Reimburse Record-to-Record-to-Reimburse Record-to-Reimburse Record-to-Rec

	Typical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
9		<ul> <li>a. Program Office requests corrected invoice reflecting results of acceptance reports</li> <li>b. Vendor enters corrected invoice information into an OMB-approved electronic invoicing solution</li> <li>c. Program Office receives notification of vendor invoice submission and reviews and reviews the invoice</li> <li>d. Program Office accepts corrected vendor invoice</li> <li>(ACQ.040.020)</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Invalidated vendor invoice</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> <li>Receipt of goods information (Receiving Report)</li> </ul>	<ul> <li>Request to vendor for corrected invoice</li> <li>Accepted corrected vendor invoice</li> </ul>			
10	<ul> <li>a. Receive accepted vendor invoice from OMB-approved electronic invoicing solution</li> <li>b. Perform a four-way match of corrected invoice to the award, receipt of goods information (Receiving Report), and acceptance reports</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> </ul>		<ul> <li>Accepted corrected vendor invoice</li> <li>Acceptance report (Requestor 1)</li> <li>Acceptance report (Requestor 2)</li> <li>Receipt of goods information (Receiving Report)</li> <li>Order or award</li> </ul>	<ul> <li>Successful four-way match</li> <li>Validated corrected vendor invoice</li> </ul>			



Budget Acquire-to-Dispose Procure Pay Collect Report Reimburse Perform Retire Reimburse Repay

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
11		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated corrected vendor invoice	Request for funds availability check
12	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	Funds availability response
13		<ul> <li>a. Approve corrected invoice</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor invoice (ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated corrected vendor invoice</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Request for processing of approved vendor invoice</li> </ul>



Budget Formulation-to-Dispose Procure Procure Pay Science Request-to-Procure Pay Record-to-Reimburse Record-to-Reimburse Referred Refine Report Regime Procure Removed Report Refine Report Refine Report Report Removed Report Removed Report Removed Report Removed Report Removed R

Турі	Typical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
14	a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		<ul> <li>Vendor (payee) information</li> <li>Approved vendor invoice</li> <li>Request for processing of approved vendor</li> </ul>	entry created with reference to source			
	b. Receive approved vendor invoice (FFM.030.070 Payment Processing – Commercial Payments)		invoice	<ul> <li>Information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> </ul>			
	c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			Appropriate accrual reversal entry created with reference to source information			
	d. Establish payable (FFM.030.070 Payment Processing – Commercial Payments)						
	e. Liquidate obligation (FFM.030.020 Obligation Management)						
15		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement			



Budget
Formulation-toExecution

Acquire-toProcure

Procure-toPay

Procure-toPay

Record-toRecord-toReport

Record-toReimburse

Report

Remburse

Apply-toReimburse

Replay

Record-toRemburse

Replay

Remburse

Replay

Remburse

Replay

Remburse

Rem

### 040.FFM.L2.02 Four-Way Match

#### Typical Flow of Events FFM Event Non-FFM Event Input(s) Output(s) / Outcome(s) 16 a. Receive and process Request for Appropriate payable disbursement invoice disbursement entry liquidated with payment request reference to source information (FFM.030.070 Payment Processing - Commercial Certified disbursement Payments) schedule b. Initiate payment Appropriate disbursement-in-transit (FFM.030.070 Payment Processing - Commercial entry created with reference to source Payments) information Generate disbursement Disbursement schedule confirmation information (FFM.030.110 Payment Disbursement) **Appropriate** disbursement-in-transit d. Certify payment of entry liquidated with disbursement schedule reference to source (FFM.030.110 Payment information Disbursement) Appropriate e. Receive confirmation of disbursement entry disbursement created with reference to (FFM.030.120 Payment source information Confirmation) Vendor receives payment



Budget
Formulation-toExecution

Request-toProcure

Procure-toPay

Record-toReport

Record-toReimburse

Agree-toReimburse

Apply-toPerform

Hire-toRetire

Redimburse

і урі	cal Flow of Events			
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
17		<ul> <li>a. Receive vendor request for interest payment because invoice payment was received five (5) days after due date</li> <li>b. Validate that the invoice was proper and paid five (5) days after the due date</li> <li>c. Use current interest calculator to determine interest due</li> <li>d. Request funds availability check</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>	calculator	<ul> <li>Validated vendor claim for five-day interest payment</li> <li>Amount of interest due</li> <li>Request for funds availability check</li> </ul>
18	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		<ul><li>Request for funds availability check</li><li>Amount of interest due</li></ul>	Funds availability response
19		<ul> <li>a. Approve vendor claim for five-day interest payment</li> <li>b. Provide vendor (payee) information</li> <li>c. Request processing of approved vendor interest payment</li> <li>(ACQ.040.020</li> <li>Documentation of Delivery/Acceptance)</li> </ul>		<ul> <li>Vendor (payee)         information</li> <li>Approved vendor claim         for five- day interest         payment</li> </ul>



Budget Formulation-to-Execution Dispose Request-to-Procure Procure Repay Collect Report Reimburse Repay Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Re

Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)	
20	<ul> <li>a. Receive and update vendor (payee) information</li> <li>b. Receive approved vendor claim for five-day interest payment</li> <li>(FFM.030.070 Payment Processing - Commercial Payments)</li> </ul>		<ul> <li>Vendor (payee)         information</li> <li>Approved vendor claim         for five-day interest         payment</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate payable entry created with reference to source information</li> </ul>	
21		Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	<ul> <li>Approved vendor claim for five-day interest payment</li> </ul>	Request for disbursement	



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Perform Retire Report Report

Тур	Typical Flow of Events					
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)		
22	a. Receive and process disbursement request (FFM.030.070 Payment Processing - Commercial		Request for disbursement	Appropriate payable entry liquidated with reference to source information		
	Payments) b. Initiate payment			<ul> <li>Certified disbursement schedule</li> </ul>		
	(FFM.030.070 Payment Processing - Commercial Payments) c. Generate disbursement schedule			Appropriate     disbursement-in-transit     entry created with     reference to source     information		
	(FFM.030.110 Payment Disbursement)			Disbursement confirmation information		
	d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)			Appropriate     disbursement-in-transit liquidated with reference to source information		
	e. Receive confirmation of disbursement (FFM.030.120 Payment			Appropriate     disbursement entry     created with reference to     source information		
	Confirmation)			<ul> <li>Vendor receives payment</li> </ul>		
23	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget Formulation-to-Dispose Request-to-Procure Pay Collect Report Record-to-Reimburse Report Reduction Report Remburse Record-to-Remburse Report Remburse Report Remburse Report Remburse Report Remburse Report Remburse

#### 040.FFM.L2.03 Purchase Card

End-to-End Business Process: 040 Procure-to-Pay

#### **Business Scenario(s) Covered**

- Purchase Card
- PCard Purchase of Operating Materials and Supplies
- Non-Matching

### **Business Actor(s)**

Federal Employee Purchase Card Holder; Finance Office; Vendor; Purchase Card Company

#### **Synopsis**

A request for an item is submitted by a federal Program Office employee. The item requested is within the threshold of a purchase card so the item is ordered by the Program Office administrative assistant (Federal Employee Purchase Card Holder) from a Vendor's catalog using the purchase card and the item is delivered to the Program Office. The Program Office's purchase card account statement is received by the administrative assistant from the Purchase Card Company and is reconciled with the Program Office's purchase card receipts without discrepancies. The purchase card account statement is approved by an authorized official in the Program Office for payment and payment is made to the Purchase Card Company.



Budget
Formulation-toExecution

Request-toProcure toProcure toPay

Request-toProcure toPay

Request-toRejmburse

Report

Rejmburse

Apply-toReimburse

Apply-toReimburse

Repay

#### 040.FFM.L2.03 Purchase Card

#### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The Program Office does not require funds be committed or obligated for purchase card purchases.
- 9. The Program Office administrative assistant is an authorized purchase card holder and has the appropriate delegation of authority to make the purchase.
- 10. The vendor is established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 11. The Vendor does not fall under a blocked merchant category code.
- 12. The requested item has been ordered and received before the purchase card account statement arrives.

FFMSR ID Reference(s): 1.1.2; 2.1.2; 2.2.1; 2.2.2

**Initiating Event:** Program Office administrative assistant receives the purchase card account statement.



Budget
Formulation-toDispose Procure
Procure-toProcure-toProcure-toProcure-toProcure-toProcure-toPay
Collect
Report
Record-toReport
Record-toReimburse
Reprort
Refire-toReimburse
Reprort
Refire-toReimburse
Reprort
Reprort
Refire-toReprort
Reprort
Reprort
Refire-toReprort
Reprort
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Refire-toRefire-toReprort
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# Use Case 040.FFM.L2.03 Purchase Card

Typ	Typical Flow of Events						
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)			
1		<ul> <li>a. Validate purchase card account statement against receipts</li> <li>b. Reconcile purchase card account statement</li> <li>c. Request funds availability check</li> <li>(ACQ.050.030 Purchase Card Reconciliation)</li> </ul>	<ul> <li>Purchase card receipts</li> <li>Prior month purchase card account statement</li> </ul>	<ul> <li>Validated and reconciled purchase card account statement (non-matching)</li> <li>Request for funds availability check</li> </ul>			
2	Receive and process request for funds availability check (FFM.010.020 Funds Allocation and Control)		Request for funds availability check	Funds availability response			
3		<ul> <li>a. Approve purchase card account statement</li> <li>b. Provide vendor (payee) information</li> <li>c. Request payment (ACQ.050.030 Purchase Card Reconciliation)</li> </ul>	<ul> <li>Funds availability response</li> <li>Validated purchase card account statement</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Approved purchase card account statement</li> <li>Request for payment</li> </ul>			



Budget Formulation-to-Execution Dispose Procure Procure Procure Report Report Report Reimburse Report Refine Report Remburse Report Remburse Report Remburse Repay Record-to-Remburse Record-to-R

# Use Case 040.FFM.L2.03 Purchase Card

	Typical Flow of Events						
ı y		M Event	Non-FFM Event	Input(s)	O	utput(s) / Outcome(s)	
4	,	Receive and update vendor (payee) information		Vendor (payee)     information	•	Updated vendor (payee) information Certified disbursement	
		(FFM.030.010 Payee		<ul> <li>Approved purchase card account statement</li> </ul>		schedule	
	b. I	Setup and Maintenance) Receive and process approved purchase card account statement (no- way match)		Request for payment	•	Appropriate disbursement- in-transit entry created with reference to source information	
		(FFM.030.070 Payment Processing - Commercial Payments)			•	Disbursement confirmation information	
	c.	Initiate payment (FFM.030.070 Payment Processing - Commercial Payments)			•	Appropriate disbursement- in-transit entry liquidated with reference to source information	
		Generate disbursement schedule (FFM.030.110 Payment Disbursement)			•	Appropriate disbursement entry created with reference to source information	
	(	Certify payment of disbursement schedule (FFM.030.110 Payment			•	Purchase Card Company receives payment	
	l	Disbursement)					
		Receive confirmation of disbursement					
		(FFM.030.120 Payment Confirmation)					



Use Case 040.FFM.L2.03 Purchase Card

Typical Flow of Events

FFM Event

Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)

Naguire-to-Pay Dispose Procure-to-Pay Bill-to-Collect Report Agree-to-Reimburse Apply-to-Reimburse Apply-to-Reimburse Record-to-Reimburse Apply-to-Reimburse Apply-to-Rei



Budget Formulation-to-Execution Procure Pay Procure-to-Pay Bill-to-Report Regord-to-Reimburse Apply-to-Perform Retire Reimburse Apply-to-Reimburse Repay

#### 040.FFM.L2.04 Novation

End-to-End Business Process: 040 Procure-to-Pay

### **Business Scenario(s) Covered**

Novation

#### **Business Actor(s)**

Procurement Office, Finance Office; Vendor

### Synopsis

Vendor 1 is purchased by Vendor 2. Vendor 1 is under contract to the government and has not completed the contracted work. The work is to be completed by Vendor 2. An invoice is submitted along with the novation request by Vendor 2. The novation request is forwarded for approval and the invoice is returned to Vendor 2 pending novation approval. The novation agreement and its effective date, a list of all impacted contracts, and other documentation is submitted by Vendor 1 upon request. Upon novation approval, changes are made to vendor information and any open financial management documents to reflect the impact of the novation. Additionally, the invoice is resubmitted and paid.



Budget
Formulation-toExecution

Request-toProcure toProcure toPay

Request-toProcure toPay

Request-toRejmburse

Report

Rejmburse

Apply-toReimburse

Apply-toReimburse

Repay

#### 040.FFM.L2.04 Novation

### **Assumptions and Dependencies**

- 1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The government has decided the novation is in its best interest.
- 9. The Contracting Officer completes the necessary contract modification for the novation and validates Vendor 2 information with federal acquisition information.
- 10. The novation request is approved by whomever the agency has provided the authority.
- 11. Vendors are established in the GSA System for Award Management (SAM) and in the Acquisition (ACQ) system. The vendor information is provided by the ACQ system to the FM system.
- 12. Neither vendor is on the Do Not Pay list.
- 13. The government has already received and accepted Vendor 2's goods and services.
- 14. When the invoice is returned, Vendor 2 is notified that payment will be delayed pending approval of the novation.
- 15. Tolerance percentages or amounts between expenditure and obligation amounts have been established.

FFMSR ID Reference(s): 1.1.2; 1.1.4; 2.1.2; 2.2.1; 2.2.2

Initiating Event: The government receives a novation request along with an invoice from Vendor 2.



Budget
Formulation-toExecution
Dispose
Procure
Pay
Procure-toPay
Procure-toPay
Procure-toPay
Procure-toRecord-toReport
Record-toReport
Record-toReimburse
Repay
Record-toReimburse
Repay
Record-toReimburse
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Repay
Record-toReimburse
Record-toReimburse
Record-toReimburse
Record-toReimburse
Record-toReimburse
Record-toReimburse
Record-toReimburse
Record-toRec

### Use Case 040.FFM.L2.04 Novation

# Typical Flow of Events | FM Event | Non-FM Event | Input(s) | Output(s) / Outcome(s) | | a. Return Vendor 2 invoice | Vendor 2 invoice | Vendor (payee)

1	<ul> <li>a. Return Vendor 2 invoice pending approval of novation request (ACQ.040.020 Documentation of Delivery/Acceptance)</li> <li>b. Identify and request additional documentation and certification requirements for novation (ACQ.040.030 Contract Modification)</li> <li>c. Provide vendor (payee) information (ACQ.040.020 Documentation of</li> </ul>	<ul> <li>Vendor 2 invoice</li> <li>Novation request</li> </ul>	<ul> <li>Vendor (payee) information</li> <li>Returned invoice</li> <li>Request for additional documentation and certifications for novation</li> <li>Request for processing of a liability accrual</li> </ul>
	information (ACQ.040.020		



Budget
Formulation-toExecution
Dispose
Procure
Pay
Procure-toPay
Procure-toPay
Procure-toPay
Procure-toRecord-toReport
Record-toReport
Record-toReimburse
Repay
Record-toReimburse
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Record-toReimburse
Record-toRec

Туј	Typical Flow of Events					
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)		
2	a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process request for processing of a liability accrual (FFM.090.030 Accrual and Liability Processing)		<ul> <li>Vendor (payee) information</li> <li>Returned invoice</li> <li>Request for processing of a liability accrual</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate liability accrual entry created with reference to source information</li> </ul>		
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated		



Budget
Formulation-toExecution

Request-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toProcure-toRecord-toReport

Record-toReport

Report

Apply-toReimburse

Report

Refire-toReimburse

Report

Тур	pical Flow of Events			
, ,	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
4		<ul> <li>a. Receive additional documentation and certifications and approve novation request (ACQ.040.030 Contract Modification)</li> <li>b. Request update to Vendor 1 and Vendor 2 payee information (e.g., contract information for vendor 2) (ACQ.040.030 Contract Modification)</li> <li>c. Request for update to Vendor 1 and Vendor 2 financial management records to reflect novation (ACQ.040.020 Documentation of Delivery/Acceptance)</li> </ul>	Complete novation request documentation, including Vendor 1's contract list and associated contracts	<ul> <li>Approved novation request</li> <li>Request for update to Vendor 1 and Vendor 2 payee information (e.g., contract information for vendor 2)</li> <li>Request to update vendor 1 and 2 financial management records to reflect novation</li> </ul>
5	<ul> <li>a. Receive and process request for update to Vendor 1 and Vendor 2 payee information (e.g., contract information for vendor 2)</li> <li>b. Receive and process request to update Vendor 1 and Vendor 2 financial management records to reflect novation</li> <li>(FFM.030.010 Payee Set-up and Maintenance)</li> </ul>		<ul> <li>Request for update to Vendor 1 and Vendor 2 payee information (e.g., contracts they support)</li> <li>Request to update Vendor 1 and Vendor 2 financial management records to reflect novation</li> </ul>	<ul> <li>Vendor 1 and Vendor 2 payee information updated</li> <li>Appropriate Vendor 1 and Vendor 2 financial management records updated with reference to source information</li> </ul>



Budget Acquire-to-Dispose Request-to-Procure Procure-to-Pay Bill-to-Report Record-to-Reimburse Perform Retire

Тур	Typical Flow of Events						
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)			
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		GL entries	Appropriate GL accounts updated			
7		Receive and accept resubmitted Vendor 2 invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	Vendor 2 invoice resubmittal	Accepted Vendor 2 invoice			
	Receive accepted vendor invoice (FFM.030.070 Payment Processing - Commercial Payments		Accepted Vendor 2 invoice	Validated Vendor 2 invoice			
9		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	Validated Vendor 2 invoice	Request for funds availability check			
10	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		Request for funds availability check	Funds availability response			

Request for processing of

approved vendor invoice



Use Case 040.FFM.L2.04 Novation **Typical Flow of Events** FM Event Non-FM Event Output(s) / Outcome(s) Input(s) 11 a. Approve vendor invoice Validated Vendor 2 Vendor (payee) invoice information b. Provide vendor (payee) information Funds availability Approved vendor invoice

response

c. Request processing of

(ACQ.040.020 Documentation of Delivery/Acceptance)

approved vendor invoice



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Perform Retire Report Report

Тур	oica	al Flow of Events			
	FN	/I Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
12	a.	Receive and update vendor (payee) information (FFM.030.010 Payee		<ul> <li>Vendor (payee)         information</li> <li>Approved vendor invoice</li> <li>Request for processing of</li> </ul>	<ul> <li>Updated vendor (payee) information</li> <li>Appropriate payable entry created with reference to</li> </ul>
	b.	Setup and Maintenance) Receive approved vendor invoice (FFM.030.070 Payment Processing - Commercial Payments)		approved vendor invoice	<ul> <li>Source information</li> <li>Appropriate obligation liquidation entry created with reference to source information</li> <li>Appropriate accrual</li> </ul>
	C.	Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			reversal entry created with reference to source information
	d.	Establish payable (FFM.030.070 Payment Processing - Commercial Payments)			
	e.	Liquidate obligation (FFM.030.020 Obligation Management)			
13			Request disbursement (ACQ.040.020 Documentation of Delivery/Acceptance)	Approved vendor invoice	Request for disbursement



Budget Acquire-to- Request-to- Procure-to- Bill-to- Record-to- Report Remburse Perform Retire Report Report

Тур	oic	al Flow of Events				
	F	M Event	Non-FM Event	Input(s)	0	output(s) / Outcome(s)
14	d.	Receive and process disbursement request (FFM.030.070 Payment		Request for disbursement	•	Appropriate payable entry liquidated with reference to source information
		Processing - Commercial Payments)			•	Appropriate disbursement-in-transit
	e.	Initiate disbursement (FFM.030.070 Payment Processing - Commercial				entry created with reference to source information
	f	Payments) Generate disbursement			•	Certified disbursement schedule
		schedule (FFM.030.110 Payment			•	Disbursement confirmation
	g.	Disbursement) Certify payment of			•	Appropriate disbursement-in-transit
		disbursement schedule (FFM.030.110 Payment Disbursement)				entry liquidated with reference to source information
	h.	disbursement			•	Appropriate disbursement entry created with reference to source
		(FFM.030.120 Payment Confirmation)				information
4.5	L				•	Vendor receives payment
15	pr m	ost appropriate budgetary, oprietary, and/or emorandum entries to the eneral ledger (GL)		GL entries	•	Appropriate GL accounts updated
	(F	FM.090.020 General edger Posting)				





# Appendix A: FFM Business Use Case Library Documents

# **Library Document Content**

FFM Business Use Case Library

010 Budget Formulation-to-Execution

020 Acquire-to-Dispose

030 Request-to-Procure

040 Procure-to-Pay

050 Bill-to-Collect

060 Record-to-Report

070 Agree-to-Reimburse

080 Apply-to-Perform

090 Hire-to-Retire

100 Book-to-Reimburse

110 Apply-to-Repay

# Business Use Case Document Name

FFM Business Use Case Library Overview

FFM Use Cases 010 Budget Formulation-to-Execution

FFM Use Cases 020 Acquire-to-Dispose

FFM Use Cases 030 Request-to-Procure

FFM Use Cases 040 Procure-to-Pay

FFM Use Cases 050 Bill-to-Collect

FFM Use Cases 060 Record-to-Report

FFM Use Cases 070 Agree-to-Reimburse

FFM Use Cases 080 Apply-to-Perform

FFM Use Cases 090 Hire-to-Retire

FFM Use Cases 100 Book-to-Reimburse

FFM Use Cases 110 Apply-to-Repay