FFM Business Use Cases for Acquire-to-Dispose

Release FY 2024

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Purpose

The Federal Financial Management (FFM) Business Use Case Library consists of an Overview and a series of documents containing the business use cases organized within end-to-end business processes. The ***FFM Business Use Case Library Overview*** provides the framework for understanding and applying the business use cases to agency financial operations. A list of the available documents in the FFM Business Use Case Library can be found in Appendix A.

This document contains the FFM Business Use Cases associated with the Acquire-to-Dispose Business Process and should be used in conjunction with the ***FFM Business Use Case Library Overview***.

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.

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

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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.

Acquire-to-Dispose Business Use Cases

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

End-to-End Business Process: 020 Acquire-to-Dispose

Business Scenario(s) Covered

- Acquiring a PP&E Asset
- Leasing a PP&E Asset
- Depreciation of a PP&E Asset
- Disposing of a PP&E Asset
- Replacing an Asset

Business Actor(s)

Finance Office; Property Management Office; Program Office

Synopsis

Physical control of new, purchased equipment with an expected 10-year life is acquired by a federal agency for a 20-year program. Additional costs are incurred to place the new equipment into service. After eight years, it is decided to dispose of the purchased equipment. A capital lease of equipment is implemented to replace the purchased equipment and the leased equipment is operated through the end of the program. Once the agency completes the capital lease of the replacement equipment, retirement and disposal activities for the replaced equipment are performed.

Assumptions and Dependencies

General

1.1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6. All predecessor activities required to trigger the Initiating Event have been completed.

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

1.7.   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

Business Use Case Specific

2.1.   The acquired and leased equipment are procured in a previous Request-to-Procure business process.

2.2.   The acquired and leased equipment are received, accepted and paid for in a previous Procure-to-Pay business process.

2.3.   There is no increase in the value of the purchased equipment during its useful life.

2.4.   The criteria for a capital lease are met.

2.5.   All additional costs, including labor, have been identified, approved and expended.

2.6.   The property record includes all information needed to determine depreciation, including cost, asset class and useful life.

2.7.   The depreciation method is determined by the agency's Property Management function.

2.8.   The determination of gains or losses incurred in the disposition of the purchased equipment is determined by the agency's Property Management function.

Federal Records Management

3.1.   In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2.   For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).

3.3.   During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

3.4.   Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s)	1.1.2; 1.1.3

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

Initiating Event	Equipment arrives at the Program Office.

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Acquire physical control of the equipment, place into service and capture additional costs of placing the property into service (PPM.010.010 Personal Property Acquisition/Receipt) b. Determine property value and other property information (PPM.010.050 Personal Property Valuation) c. Establish property records including custodian, location and value (PPM.010.060 Personal Property Control and Accountability)	• Property receipt • Property record	• Property under control • Property value • Depreciation schedule • Property information
2	Receive and process asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Property information (FR) • Property value (FR)	• Appropriate asset information GL entries created with reference to source information

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
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 [FR]
4	Receive and process asset depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Property information [FR] • Depreciation schedule [FR]	• Appropriate asset depreciation GL entries created with reference to source information
5	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 [FR]

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020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6		a. Complete lease contract for replacement equipment (ACQ.030.070 Contract Award Issuance) b. Acquire physical control of the equipment, place into service and capture additional costs of placing the property into service (PPM.010.010 Personal Property Acquisition/Receipt) c. Determine property value and other property information (PPM.010.050 Personal Property Valuation) d. Establish property records including custodian, location and value (PPM.010.060 Personal Property Control and Accountability)	• Lease terms and conditions • Leased property receipt • Property record	• Signed property lease • Leased property under control • Leased property value • Depreciation schedule • Leased property information • Detailed lease payment schedule
7	Receive and process asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Leased property information (FR) • Leased property value (FR)	• Appropriate asset GL entries created with reference to source information

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
8	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 (FR)
9		a. Retire and dispose of equipment (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) b. Capture retirement and disposal costs (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) c. Determine property gains or losses incurred (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) d. Update property records with asset retirement and disposal information (PPM.010.060 Personal Property Control and Accountability)	• Property information • Current value of equipment • Retirement and disposal costs	• ID of property retired/disposed • Current net book value of property retired/disposed • Gains or losses • Property is retired/disposed • Request to record change in asset information

020.FFM.L1.01 Property, Plant, and Equipment (PP&E) Assets

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
10	Receive and record change in asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Current net book value of retired property [FR] • Gain or loss information [FR]	• Appropriate asset adjustment GL entries created with reference to supporting information
11	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 [FR]

020.FFM.L1.02 Bulk Purchases

End-to-End Business Process: 020 Acquire-to-Dispose

Business Scenario(s) Covered

- Bulk Purchases
- Transfers between Department Components

Business Actor(s)

Department Warehousing Office; Finance Office; Property Management Office; Program Office

Synopsis

A federal department uses a warehousing office to manage the acquisition and distribution of bulk purchases across programs. This warehousing office buys property in bulk (e.g., office equipment, emergency equipment) and then holds property for distribution until requested by programs. The warehousing office purchases one lot of property that is held in the warehouse for over a year before transferring it to a program office. The property value and depreciation schedule are recorded when the equipment is originally received. The property book value is periodically reduced to reflect the depreciation.

Assumptions and Dependencies

General

1.1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6. All predecessor activities required to trigger the Initiating Event have been completed.

1.7. 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.

Business Use Case Specific

2.1. The property was acquired in a previous Request-to-Procure business process.

2.2. The property was received, accepted and paid for in a previous Procure-to-Pay business process.

2.3. The expense of operating the warehouse is not associated with the property transferred to the program office.

020.FFM.L1.02 Bulk Purchases

2.4. The property information includes Federal Supply Code and salvage value.

2.5. The property purchased requires depreciation.

2.6. The property record includes all information needed to determine depreciation, including cost, asset class, useful life and depreciation method

2.7. The determination of depreciation is a Property Management function and will be shown as a non-FFM Event regardless of the office or process used in its determination.

2.8. The Program office uses the same FM system as the Department.

2.9. Depreciation expense is incurred by the office with custodial responsibility.

Federal Records Management

3.1. In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2. For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).

3.3. During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

3.4. Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s)	1.1.2; 1.1.3
Initiating Event	Property arrives at the federal department warehousing office.

020.FFM.L1.02 Bulk Purchases

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Acquire physical control of the property and warehouse (PPM.010.010 Personal Property Acquisition/Receipt) b. Determine property value and other property information (PPM.010.050 Personal Property Valuation) c. Establish property records including custodian, location and value (PPM.010.060 Personal Property Control and Accountability)	• Property receipt • Property record	• Property warehoused • Property valuation • Depreciation schedule • Property information
2	Receive and process asset valuation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Property information (FR)	• Appropriate asset GL entries created with reference to source information
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 (FR)

020.FFM.L1.02 Bulk Purchases

	Typical Flow of Events			
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
4	Receive and process asset depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Depreciation schedule (FR)	• Appropriate asset depreciation GL entries created with reference to source information
5	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 (FR)
6		a. Process request and transfer property to program office (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) b. Update property records including custodian and location (PPM.010.060 Personal Property Control and Accountability)	• Request for property transfer	• Updated property information
7	Receive and process updated asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Updated property information (FR)	• Appropriate asset GL entries created with reference to source information

020.FFM.L1.02 Bulk Purchases

Typical Flow of Events			
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
8	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 [FR]

020.FFM.L1.03 Bulk Purchase Immediately Distributed

End-to-End Business Process: 020 Acquire-to-Dispose

Business Scenario(s) Covered

- Bulk Purchase Immediately Distributed

Business Actor(s)

Property Management Office; Finance Office; Information Technology (IT) Office; Program Offices

Synopsis

A bulk purchase of desktop Commercial Off the Shelf (COTS) software is received. All the software is immediately distributed to Program Offices, and the property record is established with the Program Offices as custodians with their locations. The expense of the software is distributed to the Program Offices.

Assumptions and Dependencies

General

1.1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6. All predecessor activities required to trigger the Initiating Event have been completed.

1.7. 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.

Business Use Case Specific

2.1. The property was acquired by the IT Office in a previous Request-to-Procure business process.

2.2. The software and licenses were received, recorded in the property management system and distributed.

2.3. PP&E has a useful life exceeding two years and is recorded and tracked in the property management system.

2.4. The total cost of the bulk purchase does not meet the agency threshold for capitalization.

020.FFM.L1.03 Bulk Purchase Immediately Distributed

2.5.   Cost allocation by location is unavailable for direct charging at time of acquisition, requiring post acquisition cost distribution process.

Federal Records Management

3.1.   In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2.   For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).

3.3.   During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

3.4.   Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s)	1.1.2; 1.1.3
Initiating Event	A federal agency IT Office receives a bulk purchase that is immediately distributed to various Program Offices.

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L1.03 Bulk Purchase Immediately Distributed

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Acquire physical control of the software (PPM.010.010 Personal Property Acquisition/Receipt) b. Determine property value and other property information (PPM.010.050 Personal Property Valuation) c. Transfer software to Program Offices (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) d. Establish property records including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability) e. Establish software license record (ITS.340.050 IT Asset Management) f. Request expense information be updated to reflect distribution of the expense to the Program Office (PPM.010.070 Personal Property Acquisition and Control Reporting)	• Software receipt • Software cost • List of Program Offices to receive software • Software asset information	• Property valuation • Property information • Property record • Software asset in the property management system • Request to update expense information to reflect distribution to the Program Office
2	Receive and process request to update expense information to reflect distribution to the Program Offices (FFM.030.070 Payment Processing – Commercial Payments)		• Request to update expense information to reflect distribution to the Program Office (FR)	• Appropriate expense adjustment GL entries created with reference to source information

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L1.03 Bulk Purchase Immediately Distributed

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
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 [FR]

020.FFM.L2.01 Complex Systems

End-to-End Business Process: 020 Acquire-to-Dispose

Business Scenario(s) Covered

- Complex Systems
- Work in Progress
- General PP&E
- Internal Use Software
- Increase Life and Value of Asset
- Enhancing an Asset

Business Actor(s)

Office of the CIO; Finance Office; Property Management Office

Synopsis

A federal Agency is developing a complex system (including hardware and internal use software) that is expected to take two years to build. After the complex system is put into operation the hardware is upgraded to extend its life expectancy.

Assumptions and Dependencies

General

1.1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6. All predecessor activities required to trigger the Initiating Event have been completed.

1.7. 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.

Business Use Case Specific

2.1. The complex system is being developed by agency in-house personnel for internal use.

2.2. The expected life of a hardware component purchased in year one is five years.

2.3. The hardware was procured in a previous Request-to-Procure business process.

020.FFM.L2.01 Complex Systems

2.4. The hardware was received, accepted and paid for in a previous Procure-to-Pay business process.

2.5. The base software used in the development of the complex system was procured in a previous Request-to-Procure business process.

2.6. The base software was received, accepted and paid for in a previous Procure-to-Pay business process.

2.7. The hardware depreciation schedule begins when the hardware is accepted.

2.8. The complex system software depreciation schedule begins when the system is placed into operation.

2.9. The property information includes property salvage value.

2.10. When the hardware is upgraded, no original components are removed or retired.

2.11. The property record includes all information needed to determine depreciation, including cost, asset class, useful life, and depreciation method.

2.12. The determination of depreciation is a Property Management function.

2.13. The software property record, where available, includes the information needed to determine the value of work in progress.

2.14. The value of the software work in progress is determined by the agency's Property Management function.

2.15. In accordance with FITARA, all information technology spending is coordinated with the Chief Information Officer.

Federal Records Management

3.1. In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2. For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).

3.3. During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

020.FFM.L2.01 Complex Systems

3.4.	Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).
FFMSR ID Reference(s)	1.1.2; 1.1.3
Initiating Event	The hardware for the development of the complex system is delivered.

020.FFM.L2.01 Complex Systems

Typical Flow of Events			
FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
1	a. Acquire physical control of the hardware (PPM.010.010 Personal Property Acquisition/Receipt) b. Determine hardware life expectancy, value, and other property information (PPM.010.050 Personal Property Valuation) c. Establish hardware property information including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability)	• Hardware delivery	• Hardware under control • Hardware property value • Hardware depreciation schedule • Hardware property information
2 Receive and process asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Hardware property information (FR) • Hardware property value (FR)	• Appropriate asset information GL entries created with reference to source information

020.FFM.L2.01 Complex Systems

	Typical Flow of Events			
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
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 (FR)
4	Receive and process the asset depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Hardware depreciation schedule (FR)	• Appropriate asset depreciation GL entries created with reference to source information
5	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 (FR)

| Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6		a. Assess development and testing progress for internal use software components of the complex system (Program Mission Activity) b. Determine value of the in-progress software components (PPM.010.050 Personal Property Valuation) c. Update software property information (PPM.010.060 Personal Property Control and Accountability)	• Financial and performance report on development of software component • Development labor costs for the software components • Base software costs • Base software property information	• Value of the in-progress software components • Updated software property information
7	Receive and process software components valuation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Value of the in-progress software components [(FR)]	• Appropriate asset adjustment GL entries created with reference to source information
8	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 [(FR)]

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9		a. Complete software development, testing, and acceptance and place the system into operation (Program Mission Activity) b. Determine useful life and value of the completed software (PPM.010.050 Personal Property Valuation) c. Update software property information (PPM.010.060 Personal Property Control and Accountability)	• System development and deployment costs • Authority to Operate	• Value of the completed internal use software • Software amortization schedule
10	Receive and process valuation information for completed software (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Value of the completed internal use software [FR]	• Appropriate asset adjustment GL entries created with reference to source information
11	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 [FR]

Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12		a. Receive and place into service hardware upgrade components (PPM.010.010 Personal Property Acquisition/Receipt) b. Determine updated life expectancy of base hardware and value of hardware upgrade (PPM.010.050 Personal Property Valuation) c. Update hardware property information (PPM.010.060 Personal Property Control and Accountability)	• Upgraded hardware information • Base hardware property information	• Upgraded hardware • Updated value of hardware • Updated hardware property information
13	Receive and process valuation for hardware (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Updated value of hardware (FR)	• Appropriate asset adjustment GL entries created with reference to source information
14	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 (FR)

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15	Receive and process the software amortization information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Software amortization schedule [(FR)]	• Appropriate software asset amortization GL entries created with reference to source information
16	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 [(FR)]

020.FFM.L2.02 Leasehold Improvements

End-to-End Business Process: 020 Acquire-to-Dispose

Business Scenario(s) Covered

- Leasehold Improvement

Business Actor(s)

Property Management Office; Finance Office; Private Entity Lessor (PEL)

Synopsis

A property owned by a PEL has been leased by a government agency for a five-year term. After occupying the property, leasehold improvements are made and paid for by the agency. The leasehold improvements are determined to have a useful life of ten years, but are amortized based on the remaining lease period (4 years). The lease is ended as agreed at the end of the lease period, and the leasehold improvements revert to the PEL.

Assumptions and Dependencies

General

1.1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6. All predecessor activities required to trigger the Initiating Event have been completed.

1.7. 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.

Business Use Case Specific

2.1. The lease contract required to lease the property has been executed under previous Request-to-Procure and Procure-to-Pay processes.

2.2. Monthly disbursements related to the lease are made under the separate Procure-to-Pay process.

2.3. A property record has already been established for the leased property.

020.FFM.L2.02 Leasehold Improvements

2.4. The leasehold improvements to be made have been identified, and the vendor has been selected through a previous Request-to- Procure process.

2.5. An order or award has been issued for the leasehold improvements in a previous Request-to-Procure process.

2.6. The leasehold improvements exceed the capitalization threshold and are completed by the end of the first year of the lease.

2.7. The vendor performing leasehold improvements has been properly registered in government systems, the relevant payee information has been set up in the FM system, and the invoice is submitted electronically.

2.8. Tolerance percentages or amounts between obligation and commitment amounts and between expenditure and obligation amounts have been established.

Federal Records Management

3.1. In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2. For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).

3.3. During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

3.4. Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s)	1.1.2; 1.1.3; 2.1.1; 2.1.2; 2.2.1; 2.2.2
Initiating Event	Improvements to the leased property have been completed.

020.FFM.L2.02 Leasehold Improvements

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
Typical Flow of Events				
1		a. Receive vendor invoice information for leasehold improvements from an OMB-approved electronic invoicing solution and accept invoice (ACQ.040.020 Documentation of Delivery/Acceptance) b. Validate that leasehold improvements have been completed in accordance with contract (RPM.030.030 Real Property Asset Acceptance and Commissioning) c. Receive notification of receipt and acceptance of leasehold improvements (ACQ.040.020 Documentation of Delivery/Acceptance)	• Final vendor invoice information for leasehold improvements • Notification of receipt and acceptance of leasehold improvements • Approved order or award for leasehold improvements	• Accepted vendor invoice for leasehold improvements • Receiving report, if used • Acceptance report
2	Receive accepted vendor invoice information from OMB-approved electronic invoicing solution and perform a four-way match of invoice, receipt, acceptance, and order or award information (FFM.030.070 Payment Processing - Commercial Payments)		• Accepted vendor invoice for leasehold improvements • Receiving report, if used • Acceptance report • Approved order or award information	• Successful four-way match • Validated vendor invoice for leasehold improvements

020.FFM.L2.02 Leasehold Improvements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
3		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	• Validated vendor invoice for leasehold improvements	• Request for funds availability check
4	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
5		a. Approve vendor invoice for leasehold improvements b. Provide vendor (payee) information c. Request for payment of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	• Funds availability response • Validated vendor invoice for leasehold improvements	• Vendor (payee) information • Approved vendor invoice for leasehold improvements • Request for payment of approved vendor invoice
6	a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process request for payment of approved vendor invoice, including determining whether to accelerate payment, execute discounted early payment, or include late payment interest and penalties, retrieving current Prompt		• Vendor (payee) information (FR) • Request for payment of approved vendor invoice (FR) • Current Prompt Payment interest rate (FR)	• Updated vendor (payee) information • Appropriate payable GL entry created with reference to source information • Payment transaction • Appropriate obligation liquidation GL entry created with reference to source information • Appropriate accrual reversal GL entry created

020.FFM.L2.02 Leasehold Improvements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	Payment interest rate, and calculating payment date and total amount due to vendor (FFM.030.070 Payment Processing - Commercial Payments)			with reference to source information
c.	Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			
d.	Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments)			
e.	Liquidate obligation (FFM.030.020 Obligation Management)			

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L2.02 Leasehold Improvements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
7	a. If appropriate, warehouse payment transaction until time for disbursement (FFM.030.110 Payment Disbursement) b. Generate disbursement schedule (FFM.030.110 Payment Disbursement c. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) d. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		• Payment transaction • Disbursement confirmation information	• Certified disbursement schedule [FR] • Appropriate payable GL entry liquidated with reference to source information • Appropriate disbursement-in-transit GL entry created with reference to source information • Appropriate disbursement-in-transit GL entry liquidated with reference to source information • Appropriate disbursement GL entry created with reference to source information • Vendor receives payment
8	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 [FR]

020.FFM.L2.02 Leasehold Improvements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9		a. Determine the beneficial occupancy date (RPM.030.030 Real Property Acceptance and Commissioning) b. Determine useful life and value of leasehold improvements (RPM.040.010 Real Property Asset Information Management) c. Determine amortization schedule of leasehold improvements (RPM.040.010 Real Property Asset Information Management) d. Update property record to reflect improvements (RPM.040.010 Real Property Asset Information Management) e. Request update of asset information and amortization schedule for leasehold improvements (RPM.040.010 Real Property Asset Information Management)	• Approved order or award for leasehold improvements • Vendor invoice for improvements • Current property record	• Useful life of leasehold improvements • Beneficial Occupancy Date • Asset value information for leasehold improvements • Amortization schedule for leasehold improvements • Updated property record • Request to update asset information and amortization schedule for leasehold improvements

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L2.02 Leasehold Improvements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
10	Receive and process request to update asset information and amortization schedule for leasehold improvements (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to update asset information and amortization schedule for leasehold improvements [FR] • Updated property record [FR]	• Appropriate property asset information GL entries created with reference to source information • Appropriate asset amortization GL entries created with reference to source information
11	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 [FR]
12	Process annual amortization of leasehold improvements (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Amortization schedule for leasehold improvements [FR]	• Appropriate asset amortization GL entries created with reference to source information
13	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 [FR]

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L2.02 Leasehold Improvements

		Typical Flow of Events		
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
14		a. Document decision not to renew lease and to retire property (RPM 040.030 Real Property Asset Operations and Maintenance (O&M)) b. Validate that leasehold improvements have been completely amortized (RPM.040.010 Real Property Asset Information Management) c. Update property record to reflect end of lease and retiring of leasehold improvements (RPM.040.010 Real Property Asset Information) d. Request update of asset information to reflect retirement, including completed amortization (RPM.040.010 Real Property Asset Information)	• Lease agreement • Asset information for leasehold improvements • Amortization schedule for leasehold improvements • Current property record	• Documentation not to renew lease • Asset retirement information for leasehold improvements • Accrued amortization for leasehold improvements • Updated property record • Request to update asset information to reflect retirement and zero amortization value

020.FFM.L2.02 Leasehold Improvements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15	Receive and process request to update asset information to reflect retirement and zero remaining amortization for leasehold improvements (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to update asset information to reflect retirement and zero amortization value [FR]	• Appropriate property asset GL entries updated with reference to source information • Appropriate amortization GL entries created with reference to source information
16	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 [FR]

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

End-to-End Business Process: 020 Acquire-to-Dispose

Business Scenario(s) Covered

- Heritage Assets
- Stewardship Land
- Construction in Progress
- Capitalization of Labor Costs
- Environmental Hazardous Substances on/in Property
- Impairment
- Construction in Abeyance

Business Actor(s)

Property Management Office; Finance Office; Procurement Office

Synopsis

Approval to construct an additional structure (e.g., gift shop) on stewardship land containing a heritage asset is received. Site preparation costs for the additional structure are included as costs for the stewardship land. The cost of construction is capitalized as work progresses and invoices are received. The cost of government labor for managing construction is capitalized as part of the overall cost of the additional structure. Hazardous substances are found on the property during construction. A stop work order is issued, and after evaluation of the hazard, the construction is placed in abeyance. The asset value of the incomplete structure is impaired because the asset cannot be used.

Assumptions and Dependencies

General

1.1. There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6. All predecessor activities required to trigger the Initiating Event have been completed.

1.7. 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.

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Business Use Case Specific

2.1.　The heritage asset is not a multi-use heritage asset.

2.2.　The construction vendor is properly registered in government systems, the relevant payee information has been set up in the FM system, and invoices are submitted electronically.

2.3.　Tolerance percentages or amounts between obligation and commitment amounts and between expenditure and obligation amounts have been established.

2.4.　Attempts to have the previous owner remediate the hazardous substance have failed.

2.5.　The hazardous substance prohibits continuation of construction and prevents structure from being used for its intended purpose.

2.6.　Contract termination activities to place construction in abeyance are properly executed but are not included as events in this use case.

Federal Records Management

3.1.　In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2.　For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).

3.3.　During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

3.4.　Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s)	1.1.2; 1.1.3; 2.1.1; 2.1.2; 2.2.1; 2.2.2
Initiating Event	The decision to develop an additional structure on stewardship land containing a heritage asset is made.

Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Develop specifications for construction of additional structure for input to a procurement request (RPM.020.050 Real Property Acquisition Preparation) b. Prepare and submit procurement request for construction of additional structure (ACQ.020.010 Procurement Request (PR) Processing) c. Request funds availability check (ACQ.020.010 Procurement Request (PR) Processing)	• Property title • Additional structure functional needs	• Specifications for construction of additional structure • Submitted procurement request for construction of additional structure • Request for funds availability check
2	Receive and process request for status of funds availability (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
3		a. Approve procurement request b. Request commitment of funds (ACQ.020.010 Procurement Request (PR) Processing)	• Funds availability response • Submitted procurement request for construction of additional structure	• Approved procurement request for construction of additional structure • Request for funds commitment

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4	Receive and process request for funds commitment (FFM.030.020 Obligation Management)		• Request for funds commitment $^{(FR)}$	• Appropriate commitment GL entries created with reference to source information
5	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 $^{(FR)}$

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6		a. Develop solicitation for construction of additional structure (ACQ.020.080 Solicitation Documentation Development) b. Issue solicitation (ACQ.020.100 Solicitation Issuance) c. Receive vendors' responses to solicitation and evaluate responses (ACQ.030.010 Proposal Evaluation) d. Select a vendor (ACQ.030.060 Award Decision) e. Develop order or award for that vendor for construction of additional structure (ACQ.030.070 Contract Award Issuance) f. Request funds availability check (ACQ.030.070 Contract Award Issuance)	• Specifications for construction of additional structure • Approved procurement request for construction of additional structure • Approved acquisition schedule • Vendor responses to solicitation	• Solicitation • Selected vendor • Order or award information for construction of additional structure • Request for funds availability check

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
7	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
8		a. Approve and issue order or award for construction of additional structure b. Request obligation of funds (ACQ.030.070 Contract Award Issuance)	• Order or award information for construction of additional structure • Funds availability response	• Approved order or award for construction of additional structure • Request to obligate funds
9	Receive request to obligate funds, confirm difference between obligation amount and commitment amount does not exceed tolerance percentage/amount, obligate funds, and liquidate commitment (FFM.030.020 Obligation Management)		• Request to obligate funds (FR)	• Appropriate obligation GL entries created with reference to source information • Appropriate commitment liquidation GL entries created with reference to source information
10	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 (FR)

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
11		a. Receive vendor invoice information for site preparation costs from an OMB-approved electronic invoicing solution b. Receive notification of acceptance of vendor invoice for site preparation costs (ACQ.040.020 Documentation of Delivery/Acceptance)	• Vendor invoice for site preparation costs • Acceptance report • Approved order or award for construction of additional structure	• Accepted vendor invoice for site preparation costs
12	Receive and process accepted vendor invoice for site preparation costs from OMB-approved electronic invoicing solution and perform a three-way match (FFM.030.070 Payment Processing - Commercial Payments)		• Accepted vendor invoice for site preparation costs • Acceptance report • Approved order or award for construction of additional structure	• Successful three-way match • Validated vendor invoice for site preparation costs
13		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	• Validated vendor invoice for site preparation costs	• Request for funds availability check
14	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15		a. Approve vendor invoice for site preparation costs b. Provide vendor (payee) information c. Request for payment of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	• Funds availability response • Validated vendor invoice for site preparation costs	• Vendor (payee) information • Approved vendor invoice for site preparation costs • Request for payment of approved vendor invoice
16	a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process request for payment of approved vendor invoice, including determining whether to accelerate payment, execute discounted early payment, or include late payment interest and penalties, retrieving current Prompt Payment interest rate, and calculating payment date and total amount due to vendor (FFM.030.070 Payment Processing - Commercial Payments)		• Vendor (payee) information (FR) • Request for payment of approved vendor invoice (FR) • Current Prompt Payment interest rate (FR)	• Updated vendor (payee) information • Appropriate GL payable entries created with reference to source information • Payment transaction • Appropriate obligation liquidation GL entries created with reference to source information

Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
c.	Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			
d.	Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments)			
e.	Liquidate obligation (FFM.030.020 Obligation Management)			

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
17	a. If appropriate, warehouse payment transaction until time for disbursement (FFM.030.110 Payment Disbursement) b. Generate disbursement schedule (FFM.030.110 Payment Disbursement) c. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) d. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		• Payment transaction • Disbursement confirmation information	• Certified disbursement schedule [(FR)] • Appropriate payable GL entries liquidated with reference to source information • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement-in-transit GL entries liquidated with reference to source information • Appropriate disbursement GL entries created with reference to source information • Vendor receives payment
18	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 [(FR)]

| Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
19		a. Determine capitalization of construction costs and government labor costs for construction management b. Determine asset value of work-in-progress construction asset for additional structure c. Establish property record for work-in-progress construction asset for additional structure d. Request establishment of work-in-progress construction asset information for additional structure (RPM.040.010 Real Property Asset Information Management)	• Approved order or award for construction of additional structure • Estimated government labor costs for construction management	• Capitalized construction costs and construction management labor costs for the additional structure • Asset value of work-in-progress construction asset for additional structure • Work-in-progress construction asset property record for additional structure • Request to establish work-in-progress construction asset information for additional structure
20	Receive and process request to establish work-in-progress construction asset information for additional structure (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to establish work-in-progress construction asset information for additional structure [FR]	• Appropriate GL entries for work-in-progress construction asset information for additional structure created with reference to source information

| | Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
21	Post appropriate budgetary, proprietary and memorandum entries to the general ledger (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated [FR]
22		a. Receive monthly vendor invoice information for construction costs from an OMB-approved electronic invoicing solution b. Receive notification of acceptance of vendor invoice for construction costs (ACQ.040.020 Documentation of Delivery/Acceptance)	• Monthly vendor invoice for construction costs • Acceptance report • Approved order or award for construction of additional structure	• Accepted monthly vendor invoice information

| | Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
23	a. Receive accepted monthly vendor invoice information for construction costs from OMB-approved electronic invoicing solution and perform a three-way match (FFM.030.070 Payment Processing - Commercial Payments) b. Revalue work-in-progress construction asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Accepted monthly vendor invoice information • Acceptance report • Approved order or award for construction of additional structure	• Successful three-way match • Validated monthly vendor invoice for construction costs • Appropriate work-in-progress construction asset information for additional structure GL entries created with reference to source information
24		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	• Validated monthly vendor invoice for construction costs	• Request for funds availability check
25	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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| Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
26		a. Approve monthly vendor invoice for construction costs b. Provide vendor (payee) information c. Request payment of approved vendor invoices (ACQ.040.020 Documentation of Delivery/Acceptance)	• Funds availability response • Validated monthly vendor invoice for construction costs	• Vendor (payee) information • Approved monthly vendor invoice for construction costs • Request for payment of approved vendor invoice
27	a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process request for payment of approved vendor invoice, including determining whether to accelerate payment, execute discounted early payment, or include late payment interest and penalties, retrieving current Prompt Payment interest rate, and calculating payment date and total amount due to vendor (FFM.030.070 Payment Processing – Commercial Payments)		• Vendor (payee) information (FR) • Request for payment of approved vendor invoice (FR) • Current Prompt Payment interest rate (FR)	• Updated vendor (payee) information • Appropriate payable GL entries created with reference to source information • Payment transaction • Appropriate obligation liquidation GL entries created with reference to source information • Appropriate accrual reversal GL entries created with reference to source information

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			
d. Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments)			
e. Liquidate obligation (FFM.030.020 Obligation Management)			

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
28	a. If appropriate, warehouse payment transaction until time for disbursement (FFM.030.110 Payment Disbursement) b. Generate disbursement schedule (FFM.030.110 Payment Disbursement) c. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) d. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		• Payment transaction • Disbursement confirmation information	• Certified disbursement schedule [FR] • Appropriate payable GL entries liquidated with reference to source information • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement-in-transit GL entries liquidated with reference to source information • Appropriate disbursement GL entries created with reference to source information • Vendor receives payment
29	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 [FR]

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
30		a. Hazardous substances are discovered on the property, an asset impairment review is performed, and a hazard substance report is prepared (RPM.040.050 Real Property Security, Safety, and Environmental Management) b. Modify contract to stop work due to hazardous materials (ACQ.040.030 Contract Modification) c. Request deobligation of remaining contract funds (ACQ.040.030 Contract Modification)	• Discovery of hazardous materials on construction site	• Hazard substances report • Approved modified order or award for additional structure • Request for deobligation of remaining contract funds • Asset impairment review
31	Receive and process request for deobligation of remaining contract funds (FFM.030.020 Obligation Management)		• Request for deobligation of remaining contract funds (FR)	• Appropriate deobligation GL entries created with reference to source information

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
32		a. Request vendor submit final invoice (ACQ.040.030 Contract Modification) b. Receive final vendor invoice information from an OMB-approved electronic invoicing solution (ACQ.040.020 Documentation of Delivery/Acceptance) c. Receive notification of acceptance of final vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	• Final vendor invoice • Acceptance report • Approved modified order or award for additional structure	• Request for submission of final vendor invoice • Accepted final vendor invoice
33	Receive accepted final vendor invoice information from OMB-approved electronic invoicing solution and perform a three-way match (FFM.030.070 Payment Processing - Commercial Payments)		• Accepted final vendor invoice • Acceptance report • Approved modified order or award for additional structure	• Successful three-way match • Validated final vendor invoice
34		Request funds availability check (ACQ.040.020 Documentation of Delivery/Acceptance)	• Validated final vendor invoice	• Request for funds availability check

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
35	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
36		a. Approve final vendor invoice b. Provide vendor (payee) information c. Request payment of approved vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	• Funds availability response • Validated final vendor invoice	• Vendor (payee) information • Approved final vendor invoice • Request for payment of approved vendor invoice
37	a. Receive and update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process request for payment of approved vendor invoice, including determining whether to accelerate payment, execute discounted early payment, or include late payment interest and penalties, retrieving current Prompt Payment interest rate, and calculating payment date and total amount due to vendor		• Vendor (payee) information (FR) • Request for payment of approved vendor invoice (FR) • Current Prompt Payment interest rate (FR)	• Updated vendor (payee) information • Appropriate payable GL entries created with reference to source information • Payment transaction • Appropriate obligation liquidation GL entries created with reference to source information • Appropriate accrual reversal GL entries created with reference to source information

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	(FFM.030.070 Payment Processing – Commercial Payments)			
c.	Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)			
d.	Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments)			
e.	Liquidate obligation (FFM.030.020 Obligation Management)			

| Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
38	a. If appropriate, warehouse payment transaction until time for disbursement (FFM.030.110 Payment Disbursement) b. Generate disbursement schedule (FFM.030.110 Payment Disbursement) c. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) d. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)		• Payment transaction • Disbursement confirmation information	• Certified disbursement schedule (FR) • Appropriate payable GL entries liquidated with reference to source information • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement-in-transit GL entries liquidated with reference to source information • Appropriate disbursement GL entries created with reference to source information • Vendor receives payment
39	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 (FR)

Budget Formulation-to-Execution | **Acquire-to-Dispose** | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
40		a. Determine asset value for partially completed structure due to construction abeyance b. Update property record, if needed, for additional structure asset to reflect revaluation from partial completion c. Request processing of revised asset information and write off of difference between prior and impaired asset value for additional structure, if a difference exists (RPM.040.010 Real Property Asset Information Management)	• Work-in-progress construction asset information • Current property record	• Revised asset valuation for partially completed structure • Updated property record for additional structure asset to reflect revaluation from partial completion • Request to process revised asset information and write off of difference between prior and impaired asset value for additional structure
41	Receive and process revised asset information and write off of difference between prior and impaired asset value for additional structure (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to process revised asset information and write off of difference between prior and impaired asset value for additional structure [(FR)]	• Appropriate property asset GL entries updated with reference to source information • Appropriate loss GL entry created with reference to source information

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
42	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 [(FR)]
43		a. Update property records for stewardship land and heritage asset to reflect impairment of new construction b. Request capture of updated stewardship land and heritage asset information (RPM.040.010 Real Property Asset Information Management)	• Property title • Asset impairment review • Stewardship land and heritage asset information • Current property record	• Revised stewardship land and heritage asset description • Updated property records for stewardship land and heritage asset • Request to capture stewardship land and heritage asset information
44	Receive and process request to capture stewardship land and heritage asset information (FFM.020.030 Financial Asset Information Processing - Heritage Assets and Stewardship Land)		• Request to capture stewardship land and heritage asset information [(FR)]	• Appropriate entries for stewardship land and heritage asset information updated with reference to source information

| Budget Formulation-to-Execution | Acquire-to-Dispose | Request-to-Procure | Procure-to-Pay | Bill-to-Collect | Record-to-Report | Agree-to-Reimburse | Apply-to-Perform | Hire-to-Retire | Book-to-Reimburse | Apply-to-Repay |

020.FFM.L3.01 Real Property: Stewardship Land, Heritage Assets, Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
45	Post appropriate budgetary, proprietary and/or memorandum entries to the general ledger (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated [FR]

Appendix A: FFM Business Use Case Library Documents

Library Document Content	Business Use Case Document Name
FFM Business Use Case Library	FFM Business Use Case Library Overview
010 Budget Formulation-to-Execution	FFM Use Cases 010 Budget Formulation-to-Execution
020 Acquire-to-Dispose	FFM Use Cases 020 Acquire-to-Dispose
030 Request-to-Procure	FFM Use Cases 030 Request-to-Procure
040 Procure-to-Pay	FFM Use Cases 040 Procure-to-Pay
050 Bill-to-Collect	FFM Use Cases 050 Bill-to-Collect
060 Record-to-Report	FFM Use Cases 060 Record-to-Report
070 Agree-to-Reimburse	FFM Use Cases 070 Agree-to-Reimburse
080 Apply-to-Perform	FFM Use Cases 080 Apply-to-Perform
090 Hire-to-Retire	FFM Use Cases 090 Hire-to-Retire
100 Book-to-Reimburse	FFM Use Cases 100 Book-to-Reimburse
110 Apply-to-Repay	FFM Use Cases 110 Apply-to-Repay