

Federal Financial Management Business Use Cases for Acquire-to-Dispose

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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.

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.

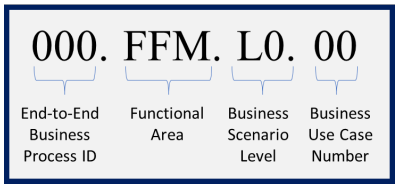


Figure 1: The notation for a business use case identifier.

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.

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.

Change Log

Item Changed	Summary of Change	Rationale
All Business Use Cases	• Removed FFMSR ID	Realign FFMSR scope with Financial Management Capability Framework (FMCF)
020.FFM.L2.03 Real Property Construction, Rental, and Disposal	• Modified Synopsis; • Added Assumptions and Dependencies: 2.2; • Modified Assumptions and Dependencies: 2.1 • Modified Initiating Event; • Added Business Use Case Event(s): 3, 4, 5, 7, 8; • Modified Business Use Case Event(s) 1, 2, 9, 10, 12, 13, 15, 16, 18, 21, 24, 29, 30, 32, 33, 35, 36, 38, 40, 41 • Removed prior Business Use Case Event(s): 2	Align with update to SFFAS 59 Accounting and Reporting of Government Land
020.FFM.L3.01 Multi-Use Heritage Asset Construction and Impairment (Formerly 020.FFM.L3.01 Real Property Stewardship Land, Heritage Assets, Construction, and Impairment)	• Modified Business Use Case Name; • Modified Business Scenario(s) Covered; • Modified Synopsis; • Modified Assumptions and Dependencies: 2.1, 2.10; • Modified Initiating Event; • Modified Business Use Case Event(s): 1, 3, 6, 8, 11, 12, 17, 18, 20, 21, 26, 29, 36, 38, 39 • Removed Business Use Case Event(s): 27, 28 • Added Business Use Case Event(s): 33, 34, 35	Align with update to SFFAS 59 Accounting and Reporting of Government Land Respond to Public Feedback on timing of funds deobligation

Acquire-to-Dispose Business Use Cases

020.FFM.L1.01 Purchased and Leased Equipment

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

Business Scenario(s) Covered

- Acquiring Equipment
- Leasing Equipment
- Depreciation of Equipment
- Disposing of Equipment

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 right-to-use 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 right-to-use 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.

020.FFM.L1.01 Purchased and Leased Equipment

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 acquired and leased equipment was 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 right-to-use 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 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's 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 records hold is placed, the Federal record is locked down until the records hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act,

020.FFM.L1.01 Purchased and Leased Equipment

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 converted to an acceptable format and/or 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 approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

Initiating Event: Equipment arrives at the Program Office.

020.FFM.L1.01 Purchased and Leased Equipment

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 owned property value and other property information and develop property depreciation schedule (PPM.010.050 Personal Property Valuation) c. Establish property inventory records including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability)	• Property receipt • Property record	• Property under control • Owned property information • Property depreciation schedule information • Property inventory records

020.FFM.L1.01 Purchased and Leased Equipment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	Receive and process owned property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Owned property information	• Appropriate asset information 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)
4	Receive and process property depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Owned property information • Property depreciation schedule information	• 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. Complete right-to-use lease contract for replacement	• Lease terms and conditions	• Signed right-to-use lease

020.FFM.L1.01 Purchased and Leased Equipment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		equipment, including leased property payment schedule (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 leased property value and other property information and develop property amortization schedule (PPM.010.050 Personal Property Valuation) d. Establish property inventory records including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability)	• Leased property receipt	• Leased property payment schedule information • Leased property under control • Leased property information • Right-to-use lease amortization schedule information • Property inventory records • Request to record right-to-use lease asset and liability information

020.FFM.L1.01 Purchased and Leased Equipment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
7	Receive and process right-to-use lease asset and liability information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record right-to-use lease asset and liability information	• Appropriate asset and liability 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)
9		Periodically, request amortization of right-to-use lease (PPM.010.050 Personal Property Valuation)	• Right-to-use lease amortization schedule information	• Request to record right-to-use lease amortization
10	Receive and process request to record right-to-use lease amortization (FFM.090.030 Accrual and Liability/Asset Processing)		• Request to record right-to-use lease amortization	• Appropriate right-to-use lease asset amortization GL entries created with reference to source information

020.FFM.L1.01 Purchased and Leased Equipment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
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.L1.01 Purchased and Leased Equipment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12		a. Retire and dispose of owned equipment (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) b. Capture owned property retirement and disposal costs (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) c. Determine changes to retired/disposed property information including changes in net book value and gains or losses incurred (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) d. Update property inventory records with property retirement and disposal information (PPM.010.060 Personal Property Control and Accountability)	• Owned property information • Retirement and disposal cost information	• Property is retired/disposed • Retired/disposed property information • Updated property inventory records

020.FFM.L1.01 Purchased and Leased Equipment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
13	Receive and record retired/disposed property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Retired/disposed property information	• Appropriate asset adjustment GL entries created with reference to supporting 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.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.

020.FFM.L1.02 Bulk Purchases

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.

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 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's 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 records hold is placed, the Federal record is locked down until the records 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 converted to an acceptable format and/or migrated to another repository to serve out its retention period (ERM.020.050).

020.FFM.L1.02 Bulk Purchases
3.4 Once an FFM Federal record has met its records retention period, it is approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).
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 and develop property depreciation schedule (PPM.010.050 Personal Property Valuation) c. Establish property inventory records including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability)	• Property receipt • Property record	• Property warehoused • Property information • Depreciation schedule information • Property inventory records
2	Receive and process property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Property information	• 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)
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 property depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Depreciation schedule information	• 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)

020.FFM.L1.02 Bulk Purchases

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6		a. Process request and transfer property to program office (PPM.010.040 Personal Property Transfer, Disposal, or Retirement) b. Update property inventory records including custodian and location (PPM.010.060 Personal Property Control and Accountability)	• Request for property transfer	• Updated property information • Updated property inventory records
7	Receive and process updated property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Updated property information	• Appropriate asset 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.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 property was received, accepted, and paid for in a previous Procure-to-Pay business process.

020.FFM.L1.03 Bulk Purchase Immediately Distributed

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

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

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

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

Federal Records Management

3.1 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's 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 records hold is placed, the Federal record is locked down until the records 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 converted to an acceptable format and/or 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 approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

Initiating Event: A federal agency IT Office receives a bulk purchase that is immediately distributed to various Program Offices.

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 inventory records including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability) e. Establish software license IT asset management records (ITS.340.050 IT Asset Management)	• Software receipt • Software cost • List of Program Offices to receive software • Software asset information	• Property information • Property inventory records • IT asset management records • Request to update expense information to reflect distribution to the Program Office

020.FFM.L1.03 Bulk Purchase Immediately Distributed				
Typical Flow of Events				
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
		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)		
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	• Appropriate expense adjustment 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.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 construct. 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.

020.FFM.L2.01 Complex Systems

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.

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 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special

020.FFM.L2.01 Complex Systems

circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's 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 records hold is placed, the Federal record is locked down until the records 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 converted to an acceptable format and/or 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 approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

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 value and other property information and develop property depreciation schedule (PPM.010.050 Personal Property Valuation) c. Establish property inventory record including custodian, location, and value (PPM.010.060 Personal Property Control and Accountability) d. Establish hardware IT asset management records (ITS.340.050 IT Asset Management)	• Hardware delivery	• Hardware under control • Hardware property information • Hardware depreciation schedule information • Hardware property inventory record • Hardware IT asset management record

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	Receive and process hardware property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Hardware property information	• Appropriate asset information 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)
4	Receive and process the hardware property depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Hardware depreciation schedule information	• 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)

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 and other property information (PPM.010.050 Personal Property Valuation) c. Establish property inventory record (PPM.010.060 Personal Property Control and Accountability) d. Establish software IT asset management record (ITS.340.050 IT Asset Management)	• Financial and performance report on development of software component • Development labor costs for the software components	• Initial software property information • Software property inventory record • Software IT asset management record
7	Receive and process software property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Initial software property information	• Appropriate asset adjustment 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)
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 and develop software amortization schedule (PPM.010.050 Personal Property Valuation) c. Update property inventory record (PPM.010.060 Personal Property Control and Accountability) d. Update software license IT asset management record (ITS.340.050 IT Asset Management)	• System development and deployment costs • Authority to Operate	• Updated software property information • Software amortization schedule information • Updated software property inventory record • Updated software IT asset management record

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
10	Receive and process information for completed software (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Updated software property information	• 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)

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 hardware property information including life expectancy of base hardware and value of hardware upgrade (PPM.010.050 Personal Property Valuation) c. Update hardware property inventory record (PPM.010.060 Personal Property Control and Accountability) d. Update hardware IT asset management records (ITS.340.050 IT Asset Management)	• Upgraded hardware information • Base hardware property information	• Upgraded hardware • Updated hardware property information • Updated hardware property inventory record • Updated hardware IT asset management record

020.FFM.L2.01 Complex Systems

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
13	Receive and process update to hardware property asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Updated hardware property information	• 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)
15	Receive and process the software amortization information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Software amortization schedule information	• 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 Leased Real Property

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

Business Scenario(s) Covered

- Short-term Real Property Lease
- Long-term Right-to-Use Real Property Lease

Business Actor(s)

Finance Office; Real Property Office; Procurement Office

Synopsis

An award for the short-term lease of office space is issued and a prepayment is made. At the end of the short-term lease, new office space is obtained through a five-year long-term right-to-use lease. Periodically, long-term right-to-use lease accruals are recorded, payments are executed, and amortization of the leased asset is recorded. At the end of the lease period, the long-term right-to-use lease is closed out.

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.

020.FFM.L2.02 Leased Real Property

Business Use Case Specific

2.1 Purchase request and solicitation processes to acquire office space have been completed and funds have been committed in a prior Request-to-Procure business process.

2.2 Inventory records for the leased real property contain all needed information to support traceability between financial asset information and real property asset information (e.g., lease asset value, lease period).

2.3 Determination that one real property lease meets the criteria for a short-term lease and the other a long-term right-to-use lease is based on Federal Accounting Standards Advisory Board (FASAB) standards.

2.4 The short-term and long-term real property leases are separate agreements and not negotiated as a package.

2.5 The long-term right-to-use lease does not have initial direct lease costs, and the lease is not modified during the lease period.

2.6 Vendors are required to register in the GSA System for Award Management (SAM), with some exceptions such as individuals and vendors used for micro-purchases, military, classified, or emergency operations contracts, or work performed outside the US (see FAR 4.1102 for a complete list of exceptions). GSA SAM is a common source for establishing the vendor in the Acquisition (ACQ) system. Vendor (payee) information provided by the Acquisition (ACQ) system to the FM system is used only when vendor (payee) information is not available from GSA SAM.

2.7 Although agencies may use other OMB-approved electronic invoicing solutions, vendors manually enter or upload the invoice information into the Treasury Invoice Processing Platform (IPP). The agency uses Treasury IPP instead of its FM system to route the vendor invoice information for review and approval. The agency receives approved vendor invoice and invoice credit memo information from Treasury IPP. In the uncommon business scenario where a vendor submits an invoice or invoice credit memo to the agency in paper form, the agency converts the paper invoice or invoice credit memo into an electronic format and uploads the invoice or invoice credit memo into IPP on behalf of the vendor. If the Treasury IPP vendor information differs from the GSA SAM vendor information, the agency performs additional research before processing the vendor invoice.

2.8 The agency has Treasury's approval to check for entity adverse information using the Treasury Do Not Pay (DNP) Portal data sources. Prior to issuing the order or award, the agency's acquisition (ACQ) solution used the Treasury DNP Portal to check for entity adverse information. Prior to processing a payment request, the agency's FM system provides entity matching information and the Treasury DNP Portal returns entity match results information indicating data source was not searched, no entity match was found, or an entity match was found. If an entity match is found, a manual hold is placed on the payment request in the agency's FM system. Finance personnel review each data source's entity match detail information, contact the appropriate agency office to perform additional entity information research, and determine whether the payee should be whitelisted or not in the Treasury DNP Portal and the payment request should be released for processing or canceled in the agency's FM system.

020.FFM.L2.02 Leased Real Property

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

2.10 Treasury performs disbursing functions for the agency. The agency provides payment disbursement schedule information to the Treasury Payment Automation Manager (PAM) for domestic mailed check and ACH payments, to the International Treasury Service (ITS.gov) for international mailed check, ACH, and wire transfer payments, and to the Treasury Secure Payment System (SPS) for domestic wire transfer (same day) and instant (FedNow) payments.

2.11 The agency receives summary disbursement schedule acceptance information from Treasury PAM. The agency provides summary disbursement schedule certification information to Treasury SPS and the Disbursing Officer certifies the disbursement schedule using Treasury SPS.

2.12 At the end of the lease period the lease is terminated with no additional fees, transfer of ownership, or gains/losses.

Federal Records Management

3.1 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's 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 records hold is placed, the Federal record is locked down until the records 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 converted to an acceptable format and/or 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 approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

020.FFM.L2.02 Leased Real Property

Initiating Event: The real property office determined that a short-term lease from a non-Federal commercial entity best meets the agency's needs for space.

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Develop award for short-term lease of office space b. Request funds availability check (ACQ.030.070 Contract Award Issuance)	• Submitted procurement request for office space short-term lease • Vendor response to solicitation	• Award information for short-term lease of office space • Request for funds availability check
2	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
3		a. Approve award for short-term lease of office space b. Issue award for short-term lease of office space c. Provide short-term lease vendor (payee) information d. Request funds obligation for office space short-term lease e. Request prepayment of office space short-term lease (ACQ.030.070 Contract Award Issuance)	• Funds availability response • Award information for short-term lease of office space	• Approved award information for short-term lease of office space • Request to obligate funds • Short-term lease vendor (payee) information • Request for office space short-term lease prepayment

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4	a. Receive short-term lease vendor (payee) information from acquisition (FFM.030.010 Payee Setup and Maintenance) b. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) c. Establish short-term lease vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) d. Receive and process request to record obligation for office space short-term lease (FFM.030.020 Obligation Management)		• Short-term lease vendor (payee) information • Request to obligate funds	• Established short-term lease vendor (payee) information • Appropriate short-term lease obligation 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.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6	a. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update short-term lease vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) c. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Receive and process request to record office space short-term lease prepayment		• Short-term lease vendor (payee) information • Treasury entity match results information • Request for office space short-term lease prepayment	• Updated short-term lease vendor (payee) information • Treasury entity matching information • Appropriate obligation liquidation and payable GL entries created with reference to source information • Payment transaction

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	(FFM.030.070 Payment Processing – Commercial Payments) f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) g. Establish payable and generate payment transaction (FFM.030.070 Payment Processing - Commercial Payments) h. Liquidate obligation (FFM.030.020 Obligation Management)			
7	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
8	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information (FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement confirmation GL entries created with reference to source information • Summary disbursement schedule certification information (FR) • Vendor receives payment
9	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
10		a. Determine need for long-term lease (RPM.020.020 Real Property Project Feasibility Analysis) b. Determine that none of the existing sites from GSA's current real property inventory can meet agency's real property needs (RPM.020.020 Real Property Project Feasibility Analysis) c. Develop, document, and provide approval of draft lease agreement award (RPM.030.010 Real Property Asset Acquisition)	• Business needs statement for the request for real property space solution • GSA PBS real property inventory information	• Determination that none of the existing sites from GSA's real property inventory can meet agency's real property needs • Approval of draft long-term lease agreement award
11		a. Receive approval of draft long-term lease agreement award b. Request funds availability check (ACQ.030.070 Contract Award Issuance)	• Approval of draft long-term lease agreement award	• Request for funds availability check

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
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		a. Issue award for long-term lease of office space from commercial vendor b. Provide long-term lease vendor (payee) information c. Request current fiscal year funds obligation for office space long-term lease d. Request first payment for office space long-term lease (ACQ.030.070 Contract Award Issuance)	• Funds availability response • Approval of draft long-term lease agreement award	• Executed lease agreement award for long-term lease from commercial vendor • Request to obligate current fiscal year funds for long-term lease • Long-term lease vendor (payee) information • Request for first payment of office space long-term lease

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
14	a. Receive long-term lease vendor (payee) information from acquisition (FFM.030.010 Payee Setup and Maintenance) b. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) c. Establish long-term lease vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) d. Receive and process request to record obligation for office space long-term right-to-use lease (FFM.030.020 Obligation Management)		• Long-term lease vendor (payee) information • Request to obligate current fiscal year funds for long-term lease	• Established long-term lease vendor (payee) information • Appropriate long-term lease obligation GL entries created with reference to source information
15	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
16	a. Retrieve long-term lease vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update long-term lease vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) c. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Receive and process request for first payment of office space long-term lease		• Long-term lease vendor (payee) information • Treasury entity match results information • Request for first payment of office space long-term lease	• Updated long-term lease vendor (payee) information • Treasury entity matching information • Appropriate obligation liquidation and payable GL entries created with reference to source information • Payment transaction

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	(FFM.030.070 Payment Processing – Commercial Payments) f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) g. Establish payable and generate payment transaction (FFM.030.070 Payment Processing - Commercial Payments) h. Liquidate obligation (FFM.030.020 Obligation Management)			
17	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
18	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information (FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement confirmation GL entries created with reference to source information • Summary disbursement schedule certification information (FR) • Vendor receives payment
19	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
20		a. Verify space is ready for occupancy b. Determine long-term lease value c. Establish long-term lease real property asset record d. Develop long-term leased asset amortization schedule e. Request to record financial asset information for the long-term lease (RPM.040.010 Real Property Asset Information Management)	• Executed lease agreement award for long-term lease from commercial vendor	• Verification results for occupancy of leased space • Value of long-term lease • Real property asset record • Leased asset amortization schedule • Request to record financial asset information for long-term lease
21	Receive and process request to record financial asset information for long-term right-to-use lease asset (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record financial asset information for long-term lease	• Appropriate real property asset GL entries created with reference to source information

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
22		a. Periodically determine the long-term lease accrued principal and interest expense information based on lease agreement schedules b. Request to record the long-term lease accrued principal and interest (RPM.040.060 Real Property Disbursements and Receipts)	• Executed lease agreement award for long-term lease from commercial vendor	• Request to record long-term lease accrued principal and interest expense information
23	Periodically receive and process request to record long-term right-to-use lease accrued principal and interest expense information (FFM.090.030 Accrual and Liability/Asset Processing)		• Request to record long-term lease accrued principal and interest expense information	• Appropriate right-to-use lease accrued liability and interest expense GL entries created with reference to source information
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 (FR)

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
25		a. Periodically determine next payment for office space long-term lease including any changes or adjustments to principal and interest b. Request funds availability check (RPM.040.060 Real Property Disbursements and Receipts)	• Executed lease agreement award for long-term lease from commercial vendor	• Next payment information for office space long-term lease • Request for funds availability check
26	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
27		a. Provide updated long-term lease vendor (payee) information b. Request next payment for office space long-term lease (RPM.040.060 Real Property Disbursements and Receipts)	• Funds availability response • Next payment information for office space long-term lease	• Long-term lease vendor (payee) information • Request for next payment of office space long-term lease
28	a. Receive long-term lease vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		• Long-term lease vendor (payee) information • Treasury entity match results information	• Updated long-term lease vendor (payee) information • Treasury entity matching information

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	b. Retrieve long-term lease vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) c. Update long-term lease vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) d. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) e. Use Treasury entity match information results to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) f. Process request for next payment of office space long-term lease		• Request for next payment of office space long-term lease	• Appropriate obligation liquidation and payable GL entries created with reference to source information • Payment transaction

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	(FFM.030.070 Payment Processing - Commercial Payments) g. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) h. Establish payable and generate payment transaction (FFM.030.070 Payment Processing - Commercial Payments) i. Liquidate obligation (FFM.030.020 Obligation Management)			
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.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
30	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information (FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement confirmation GL entries created with reference to source information • Summary disbursement schedule certification information (FR) • Vendor receives payment
31	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
32		a. Periodically re-evaluate and if needed update leased asset amortization schedule b. Request recording of long-term leased asset amortization (RPM.040.010 Real Property Asset Information Management)	• Leased asset amortization schedule	• Updated leased asset amortization schedule • Request to record office space long-term leased asset amortization information
33	Receive and process request to record office space long-term right-to-use leased asset amortization information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record office space long-term leased asset amortization information	• Appropriate right-to-use leased asset and liability GL entries created with reference to source information
34	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 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
35		a. Annually determine the next fiscal year obligation amount for the long-term lease, taking into account any payment schedule changes or adjustments b. Request funds availability check (RPM.040.060 Real Property Disbursements and Receipts)	• Executed lease agreement award for long-term lease from commercial vendor	• Next fiscal year obligation amount for long-term lease • Request for funds availability check
36	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
37		a. Provide updated long-term lease vendor (payee) information b. Request to obligate funds for the next fiscal for the office space long-term lease (RPM.040.060 Real Property Disbursements and Receipts)	• Funds availability response • Next fiscal year obligation amount for long-term lease	• Long-term lease vendor (payee) information • Request to obligate funds for the next fiscal year for long-term lease

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
38	Annually, receive and process request to obligate funds for the next fiscal year for the long-term lease (FFM.030.020 Obligation Management)		• Request to obligate funds for the next fiscal year for long-term lease	• Appropriate obligation GL entries created with reference to source information
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)
40		a. At termination of the long-term lease, update the long-term lease real property asset record b. Request to record financial asset information for lease termination (RPM.040.010 Real Property Asset Information Management)	• Executed lease agreement award for long-term lease from commercial vendor	• Updated long-term lease real property asset record • Request to record long-term lease termination financial asset information

020.FFM.L2.02 Leased Real Property

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
41	Receive and process request to record long-term right-to-use lease termination financial asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record long-term lease termination financial asset information	• Appropriate long-term right-to-use lease asset termination GL entries created with reference to source information
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)

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

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

Business Scenario(s) Covered

- Purchase and Improvement of Land
- Building Construction in Progress and Completed
- Rental to Federal Tenant
- Lease to Non-Federal Tenant
- Sale of Surplus Land and Building

Business Actor(s)

Property Management Office; Finance Office; Procurement Office

Synopsis

Land is acquired and improvements to the land (e.g., roads, drainage) are installed. A building is constructed. A portion of the building is rented to another federal agency, and annual rental fees are collected at the start of the fiscal year. A portion of the building is leased to a non-federal tenant, and lease payments are collected monthly. Periodically depreciation is recorded. After five years, the land and building are disposed through a sale to a non-federal entity.

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.

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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 pre-award and award acquisition activities to acquire the site (land) have been completed.

2.2 Real Property Management solutions/services will maintain separate real property asset records for land, improvements to land, buildings, and structures in the agency's real property asset inventory. Financial asset information for improvements to land, buildings, and structures is accounted for separately in the USSGL. Although land is no longer accounted for in the USSGL, information about the land asset (e.g., acreage) is needed for the financial statement footnotes.

2.3 The acquisition and real property management activities required for the contractor to improve the land and construct the building have been completed.

2.4 Vendors are required to register in the GSA System for Award Management (SAM), with some exceptions such as individuals and vendors used for micro-purchases, military, classified, or emergency operations contracts, or work performed outside the US (see FAR 4.1102 for a complete list of exceptions). GSA SAM is a common source for establishing the vendor in the Acquisition (ACQ) system. Vendor (payee) information provided by the Acquisition (ACQ) system to the FM system is used only when vendor (payee) information is not available from GSA SAM.

2.5 Although agencies may use other OMB-approved electronic invoicing solutions, vendors manually enter or upload the invoice information into the Treasury Invoice Processing Platform (IPP). The agency uses Treasury IPP to route the vendor invoice information for review and approval. The agency receives approved vendor invoice and invoice credit memo information from Treasury IPP. In the uncommon business scenario where a vendor submits an invoice or invoice credit memo to the agency in paper form, the agency converts the paper invoice or invoice credit memo into an electronic format and uploads the invoice or invoice credit memo into Treasury IPP on behalf of the vendor. If the Treasury IPP vendor information differs from the GSA SAM vendor information, the agency performs additional research before processing the vendor invoice.

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

2.7 Treasury performs disbursing functions for the agency. The agency provides payment disbursement schedule information to the Treasury Payment Automation Manager (PAM) for domestic mailed check and ACH payments, to the International Treasury Service (ITS.gov) for international mailed check, ACH, and wire transfer payments, and to the Treasury Secure Payment System (SPS) for domestic wire transfer (same day) and instant (FedNow) payments.

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2.8 The agency receives summary disbursement schedule acceptance information from Treasury PAM. The agency provides summary disbursement schedule certification information to Treasury SPS, and the Disbursing Officer certifies the disbursement schedule using Treasury SPS.

2.9 The intragovernmental organization information for the Federal Servicing Agency (i.e., agency that owns the real property space) and Federal Requesting Agency (i.e., agency renting the real property space) has already been established in and is retrieved from the Treasury G-Invoicing system.

2.10 Although either the Federal Servicing or Requesting Agency can establish/adjust the agreement GT&C and order information and record/adjust performance completion information, the Federal Servicing Agency and Federal Requesting Agency agreed the Federal Servicing Agency will establish the agreement GT&C and order information (within agreed upon terms and conditions) and will record/adjust performance completion information against the order.

2.11 Intragovernmental agreement GT&C information is established/adjusted using the Treasury G-Invoicing system.

2.12 Intragovernmental order, order approval, performance completion, and performance acceptance information will be established/adjusted using the Treasury G-Invoicing system. The Federal Servicing Agency and Federal Requesting Agency FM systems will retrieve the order and performance information from the Treasury G-Invoicing system.

2.13 The intragovernmental agreement GT&C does not require the Federal Requesting Agency acceptance of performance and settlement will automatically occur.

2.14 Performing a three-way settlement/funds transfer reconciliation between the agency FM system, the Treasury G-Invoicing system, and the Treasury Intra-Governmental Payment and Collection (IPAC) system is not necessary due to internal controls and negligible timing differences between Treasury systems' events. Agencies can rely on the Treasury G-Invoicing system settlement information to record intragovernmental buy/sell activity funds transfers in the agency FM system.

Federal Records Management

3.1 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's retention period is extended ERM.040.040).

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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 records hold is placed, the Federal record is locked down until the records 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 converted to an acceptable format and/or 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 approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

Initiating Event: Agency approves site (land) purchase.

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		Receive and route for review and approval vendor invoice information for site (land) purchase (ACQ.040.020 Documentation of Delivery/Acceptance)	• Vendor invoice for site (land) purchase	• Request for invoice approval
2		a. Receive and approve invoice for site (land) purchase (RPM.040.060 Real Property Disbursements and Receipts) b. Establish real property asset record for site (land) (RPM.040.010 Real Property Asset Information Management)	• Request for invoice approval	• Confirmation invoice can be approved • Real property asset record for site (land)
3		Approve vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	• Confirmation invoice can be approved	• Approved vendor invoice information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4	a. Receive approved vendor invoice and vendor (payee) information from Treasury (FFM.030.070 Payment Processing - Commercial Payments) b. Match invoice and award information (FFM.030.070 Payment Processing - Commercial Payments) c. Perform funds availability check (FFM.010.020 Fund Allocation and Control)		• Approved vendor invoice information • Vendor (payee) information • Approved order or award information	• Successful two-way match • Confirmed funds availability
5	a. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		• Vendor (payee) information • Treasury entity match results information • Approved vendor invoice information • Current Prompt Payment interest rate	• Updated vendor (payee) information • Treasury entity matching information • Appropriate obligation liquidation and payable GL entries created with reference to source information • Payment transaction

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	c. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Process approved vendor invoice, including determining it is advantageous to accelerate payment to obtain a discount for early payment, and calculate payment date and total amount due to vendor (FFM.030.070 Payment Processing – Commercial Payments)			

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

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

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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 b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information (FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement confirmation GL entries created with reference to source information • Summary disbursement schedule certification information (FR) • 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.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9		a. Verify completion of the improvements to land (RPM.030.030 Real Property Asset Acceptance and Commissioning) b. Establish real property asset record to record improvements to land (RPM.040.010 Real Property Asset Information Management) c. Request to record financial asset information (RPM.040.010 Real Property Asset Information Management)	• Final inspections and testing information • Construction contractor turnover documents	• Verification results concerning completion of the improvements to land • Real property asset record for improvements to land • Request to record financial asset information for improvements to land
10	Receive and process request to record financial asset information for improvements to land (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record financial asset information	• Appropriate real property asset GL entries created with reference to source information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
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		a. Evaluate execution progress information for the construction of the building, determine that there are no issues or concerns, and record results (RPM.030.030 Real Property Asset Acceptance and Commissioning) b. Determine in-progress construction value (RPM.040.010 Real Property Asset Information Management) c. Establish building real property asset record for the in-progress construction (RPM.040.010 Real Property Asset Information Management)	• Execution progress information for the construction of the building	• Determination that there are no execution progress issues or concerns • In-progress construction value of building • Real property asset record for building • Request to record financial asset information for the building construction in progress

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		d. Request to record financial asset information for the building construction in progress (RPM.040.010 Real Property Asset Information Management)		
13	Receive and process request to record financial asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record financial asset information for building construction in progress	• Appropriate real property asset 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.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15		a. Verify completion of building and document results (RPM.030.030 Real Property Asset Acceptance and Commissioning) b. Determine substantially complete construction value of building (RPM.040.010 Real Property Asset Information Management) c. Update the building real property asset record for the substantially complete construction (RPM.040.010 Real Property Asset Information Management) d. Request to record financial asset information for the building (RPM.040.010 Real Property Asset Information Management)	• Commissioning report for building	• Verification results concerning completion of building • Substantially complete construction value of building • Updated building real property asset record • Request to record financial asset information for the building

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
16	Receive and process request to record financial asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record financial asset information for building	• Appropriate real property asset GL entries created with reference to source information
17	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)
18		Develop an intragovernmental agreement GT&C and order information with the Federal Requesting Agency to rent a portion of the building and provide information to Treasury (RPM.030.010 Real Property Asset Acquisition)	• Occupancy/tenancy agreement	• Intragovernmental agreement GT&C and order information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
19	a. Retrieve Federal Requesting Agency (trading partner) organization information from Treasury and establish federal payer information (FFM.060.010 Payer Setup and Maintenance) b. Retrieve from Treasury and record intragovernmental agreement GT&C and order information (FFM.030.020 Obligation Management) c. Record an unfilled customer order without an advance (FFM.030.020 Obligation Management)		• Federal Requesting Agency (trading partner) organization information • Intragovernmental agreement GT&C and order information	• Federal payer information • Appropriate unfilled customer order GL entries created with reference to source information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
20	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)
21		a. Develop and document Federal Requesting Agency bill / customer agency invoice information for building annual rent according to occupancy agreement b. Provide to Treasury intragovernmental performance information for Federal Requesting Agency's annual rent (RPM.040.060 Real Property Disbursements and Receipts)	• Occupancy/tenancy agreement	• Federal Requesting Agency bill / customer agency invoice information for building annual rent • Intragovernmental performance information
22	Retrieve from Treasury and record intragovernmental settlement collection information (FFM.060.080 Intragovernmental Receivable Settlement)		• Intragovernmental performance information	• Appropriate intragovernmental funds transfer collection GL entries created with reference to source information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

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

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
24		a. Develop and execute a leasing agreement for a portion of the building to a non-federal entity, including payer information and lease payment schedule (RPM.040.020 Real Property Asset Use by non-Federal Entities) b. Develop and document non-federal entity (payer) bill for monthly lease payment (RPM.040.060 Real Property Disbursements and Receipts) c. Document and provide non-federal entity (payer) information (RPM.040.060 Real Property Disbursements and Receipts) d. Request recording of receivable for monthly lease payment due from non-federal entity (RPM.040.060 Real Property Disbursements and Receipts)	• Request from non-federal entity for use of building space	• Executed leasing agreement for use of space in the building • Non-federal entity (payer) information • Non-federal entity (payer) bill for monthly lease payment • Request to record receivable for monthly lease payment due from non-federal entity

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
25	a. Establish non-federal entity (payer) information (FFM.060.010 Payer Setup and Maintenance) b. Receive and establish receivable for monthly lease payment due from non-federal entity (FFM.060.020 Public Receivable Setup and Billing Invoicing)		• Non-federal entity (payer) information • Request to record receivable for monthly lease payment due from non-federal entity	• Non-federal entity (payer) information • Appropriate revenue recognition and receivable GL entries created with reference to source information
26	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.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
27	a. Receive non-federal entity (payer) and public receipt collection information from Treasury (FFM.060.030 Public Receipt Processing) b. Update non-federal entity (payer) information (FFM.060.010 Payer Setup and Maintenance) c. Process monthly lease payment collection information (FFM.060.030 Public Receipt Processing)		• Non-federal entity (payer) information • Summary and detail public receipt collection information	• Updated non-federal entity (payer) information • Appropriate collection and receivable reversal GL entries created with reference to source information
28	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.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
29		a. Develop building asset depreciation schedule based on estimated useful life of the building, salvage/residual value, and depreciation method b. Periodically request to record building financial asset depreciation information (RPM.040.010 Real Property Asset Information Management)	• Construction contractor turnover documents	• Building asset depreciation schedule • Request to record building financial asset depreciation information
30	Receive and process request to record building financial asset depreciation information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record building financial asset depreciation information	• Appropriate real property asset depreciation GL entries created with reference to source information
31	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.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
32		a. Reassess the value of the Federally owned site (land and building) (RPM.060.010 Real Property Unneeded Agency Asset Identification) b. Update the land and building real property asset records (RPM.040.010 Real Property Asset Information Management) c. Request to record change to the building financial asset information (RPM.040.010 Real Property Asset Information Management)	• Information concerning the unneeded Federally owned building, including potential modifications, building and environmental condition, historic designation, and expected life	• Reassessed value of the Federally owned land and building • Updated land real property asset record • Updated building real property asset record • Request to record change to the building financial asset information
33	Receive and process request to record change to the building financial asset information (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record change to the building financial asset information	• Appropriate building asset adjustment GL entries created with reference to source information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
34	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)
35		a. Receive and evaluate offers for the purchase of the surplus Federally owned site (land and building) (RPM.060.040 Real Property Asset Disposal Management) b. Develop and document award letter for the sale of surplus Federally owned site (land and building) (RPM.060.040 Real Property Asset Disposal Management) c. Provide non-federal entity (payer) information (RPM.040.060 Real Property Disbursements and Receipts) d. Request to establish receivable for sale of site (land building)	• Offeror bids for the purchase of the surplus Federally owned site (land and building)	• Award letter for the surplus Federally owned building and site • Non-federal entity (payer) information • Request to establish receivable for sale of land and building

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		(RPM.040.060 Real Property Disbursements and Receipts)		
36	a. Receive and establish non-federal entity (payer) information (FFM.060.010 Payer Setup and Maintenance) b. Receive and establish receivable for sale of land and building (FFM.060.020 Public Receivable Setup and Billing Invoicing)		• Non-federal entity (payer) information • Request to establish receivable for sale of land and building	• Non-federal entity (payer) information • Appropriate receivable for sale of land and building GL entries created with reference to source information
37	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.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
38	a. Receive non-federal entity (payer) and public receipt collection information from Treasury (FFM.060.030 Public Receipt Processing) b. Update non-federal entity (payer) information (FFM.060.010 Payer Setup and Maintenance) c. Process collection for sale of land and building (FFM.060.030 Public Receipt Processing)		• Non-federal entity (payer) information • Summary and detail public receipt collection information	• Updated non-federal entity (payer) information • Appropriate collection and receivable reversal GL entries created with reference to source information
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)

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
40		a. Develop, document, and execute deed for transfer of title to the surplus Federally owned site (land and building) b. Update real property asset records to reflect the removal of the Federally owned site (land and building) c. Request to record financial asset information for the disposal of building (RPM.060.040 Real Property Asset Disposal Management)	• Award letter for the surplus Federally owned site (land and building), including closing date information and amount of money due	• Deed for transfer of title to the surplus Federally owned site (land and building) • Updated land real property asset record • Updated building real property asset record • Request to record financial asset information for the disposal of building
41	Receive and process request to record financial asset information for the disposal of the building (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to record financial asset information for the disposal of building	• Appropriate real property asset adjustment GL entries created with reference to source information

020.FFM.L2.03 Real Property Construction, Rental, and Disposal

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)

020.FFM.L3.01 Multi-Use Heritage Asset Construction and Impairment

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

Business Scenario(s) Covered

- Multi-Use Heritage Asset
- Structure
- 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 a structure attached to an existing multi-use heritage asset is received. 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 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.

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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 heritage asset is a multi-use heritage asset.

2.2 Vendors are required to register in the GSA System for Award Management (SAM), with some exceptions such as individuals and vendors used for micro-purchases, military, classified, or emergency operations contracts, or work performed outside the US (see FAR 4.1102 for a complete list of exceptions). GSA SAM is a common source for establishing the vendor in the Acquisition (ACQ) system. Vendor (payee) information provided by the Acquisition (ACQ) system to the FM system is used only when vendor (payee) information is not available from GSA SAM.

2.3 Although agencies may use other OMB-approved electronic invoicing solutions, the agency has elected to use Treasury Invoice Processing Platform (IPP). The agency has also elected to use its ACQ system instead of its FM system to provide vendor entity and award information to Treasury IPP. The agency has completed all of its responsibilities related to initial IPP vendor setup.

2.4 Vendors manually enter or upload the invoice information into Treasury IPP. The agency uses Treasury IPP instead of its FM system to route the vendor invoice information for review and approval. The agency receives approved vendor invoice and invoice credit memo information from Treasury IPP. In the uncommon business scenario where a vendor submits an invoice or invoice credit memo to the agency in paper form, the agency converts the paper invoice or invoice credit memo into an electronic format and uploads the invoice or invoice credit memo into Treasury IPP on behalf of the vendor. If the Treasury IPP vendor information differs from the GSA SAM vendor information, the agency performs additional research before processing the vendor invoice.

2.5 The agency has Treasury's approval to check for entity adverse information using the Treasury Do Not Pay (DNP) Portal data sources. Prior to issuing the order or award, the agency's acquisition (ACQ) solution used the Treasury DNP Portal to check for entity adverse information. Prior to processing a payment request, the agency's FM system provides entity matching information and the Treasury DNP Portal returns entity match results information indicating data source was not searched, no entity match was found, or an entity match was found. If an entity match is found, a manual hold is placed on the payment request in the agency's FM system. Finance personnel review each data source's entity match detail information, contact the appropriate

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agency office to perform additional entity information research, and determine whether the payee should be whitelisted or not in the Treasury DNP Portal and the payment request should be released for processing or canceled in the agency's FM system.

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

2.7 Treasury performs disbursing functions for the agency. The agency provides payment disbursement schedule information to the Treasury Payment Automation Manager (PAM) for domestic mailed check and ACH payments, to the International Treasury Service (ITS.gov) for international mailed check, ACH, and wire transfer payments, and to the Treasury Secure Payment System (SPS) for domestic wire transfer (same day) and instant (FedNow) payments.

2.8 The agency receives summary disbursement schedule acceptance information from Treasury PAM. The agency provides summary disbursement schedule certification information to Treasury SPS and the Disbursing Officer certifies the disbursement schedule using Treasury SPS.

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

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

2.11 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 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 agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.

3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's 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 records hold is placed, the Federal record is locked down until the records hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom

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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 converted to an acceptable format and/or 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 approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

Initiating Event: The decision to develop an additional structure on land containing a multi-use heritage asset is made.

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Develop specifications and construction acquisition package information for the structure for input to a procurement request (RPM.020.050 Real Property Acquisition Preparation) b. Review construction acquisition package information, prepare and submit procurement request for construction of structure (RPM.020.050 Real Property Acquisition Preparation) c. Receive procurement request and request funds availability check (ACQ.020.010 Procurement Request (PR) Processing)	• Property title • Structure functional needs	• Construction acquisition package information for structure • Submitted procurement request for construction of 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

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
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 structure	• Approved procurement request for construction of structure • Request for funds commitment
4	Receive and process request for funds commitment (FFM.030.020 Obligation Management)		• Request for funds commitment	• 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)
6		a. Develop solicitation for construction of structure (ACQ.020.080 Solicitation Documentation Development) b. Issue solicitation (ACQ.020.100 Solicitation Issuance)	• Specifications for construction of l structure • Approved construction acquisition package information for structure • Approved acquisition schedule • Vendor responses to solicitation	• Solicitation • Selected vendor • Order or award information for construction of structure • Request for funds availability check

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment				
Typical Flow of Events				
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
		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)		
7	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 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
8		a. Approve and issue order or award for construction of structure b. Provide vendor (payee) information for obligation c. Request obligation of funds d. Provide vendor entity information to Treasury e. Provide order or award information to Treasury (ACQ.030.070 Contract Award Issuance)	• Order or award information for construction of structure • Funds availability response	• Vendor (payee) information • Approved order or award for construction of structure • Request to obligate funds

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9	a. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance) c. 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)		• Vendor (payee) information • Request to obligate funds	• Updated vendor (payee) information • 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 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
11		a. Receive and route for review and approval vendor invoice information for site preparation costs (ACQ.040.020 Documentation of Delivery/Acceptance) b. Approve (accept) site preparation work performed (RPM.030.020 Real Property Asset Design and Execution) c. Approve vendor invoice for site preparation costs (ACQ.040.020 Documentation of Delivery/Acceptance)	• Vendor invoice for site preparation costs • Site preparation acceptance information (acceptance report, if used) • Approved order or award for construction of structure	• Approved vendor invoice for site preparation costs

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12	a. Receive approved vendor invoice and vendor (payee) information from Treasury (FFM.030.070 Payment Processing - Commercial Payments) b. Match invoice, order, and site preparation acceptance information (FFM.030.070 Payment Processing - Commercial Payments) c. Perform funds availability check (FFM.010.020 Fund Allocation and Control)		• Approved vendor invoice for site preparation costs • Site preparation acceptance information • Approved order or award for construction of structure	• Successful three-way match • Confirmed funds availability
13	a. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		• Vendor (payee) information • Treasury entity match results information • Approved vendor invoice for site preparation costs • Current Prompt Payment interest rate	• Updated vendor (payee) information • Treasury entity matching information • Appropriate obligation liquidation and payable GL payable entries created with reference to source information • Payment transaction

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	c. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Process 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			

020.FFM.L3.01 Multi-Use Heritage Asset 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) f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) g. Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments) h. Liquidate obligation (FFM.030.020 Obligation Management)			
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.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information (FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement confirmation GL entries created with reference to source information • Summary disbursement schedule certification information (FR) • Vendor receives payment
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 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
17		a. Determine capitalization of construction costs and government labor costs for construction management b. Determine asset value of work-in-progress construction asset for structure c. Establish property inventory record for structure work-in-progress construction d. Request establishment of work-in-progress construction financial asset information for structure (RPM.040.010 Real Property Asset Information Management)	• Approved order or award for construction of structure • Estimated government labor costs for construction management	• Capitalized construction costs and construction management labor costs for the structure • Asset value of work-in-progress construction asset for structure • Work-in-progress construction property inventory record for structure • Request to establish work-in-progress construction financial asset information for structure

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
18	Receive and process request to establish work-in-progress construction financial asset information for additional structure (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		• Request to establish work-in-progress construction financial asset information for structure	• Appropriate in-progress construction asset GL entries created with reference to source information
19	Post appropriate budgetary, proprietary and memorandum entries to the general ledger (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
20		a. Receive and route for review and approval monthly vendor invoice information for construction costs (ACQ.040.020 Documentation of Delivery/Acceptance) b. Approve (accept) construction in progress monthly information (RPM.030.020 Real Property Asset Design and Execution) c. Approve monthly vendor invoices for construction costs (ACQ.040.020 Documentation of Delivery/Acceptance)	• Monthly vendor invoice for construction costs • Construction in progress acceptance information (acceptance report, if used) • Approved order or award for construction of structure	• Approved monthly vendor invoice information

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
21	a. Receive approved vendor invoice and vendor (payee) information from Treasury for construction costs (FFM.030.070 Payment Processing - Commercial Payments) b. Match invoice, order, and construction in progress acceptance information (FFM.030.070 Payment Processing - Commercial Payments) c. Perform funds availability check (FFM.010.020 Fund Allocation and Control)		• Approved monthly vendor invoice information • Vendor (payee) information • Construction in progress acceptance information • Approved order or award for construction of structure	• Successful three-way match • Confirmed funds availability
22	a. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance b. Update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		• Vendor (payee) information • Treasury entity match results information • Approved monthly vendor invoice information • Current Prompt Payment interest rate	• Updated vendor (payee) information • Treasury entity matching information • Appropriate obligation liquidation and payable GL entries created with reference to source information • Payment transaction

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	c. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Process 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			

020.FFM.L3.01 Multi-Use Heritage Asset 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) f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) g. Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments) h. Liquidate obligation (FFM.030.020 Obligation Management)			
23	Post appropriate budgetary, proprietary and memorandum entries to the general ledger (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
24	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information(FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement-confirmation GL entries liquidated with reference to source information • Summary disbursement schedule certification information (FR) • Vendor receives payment
25	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 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
26		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)	• Discovery of hazardous materials on construction site	• Hazard substances report • Approved modified order or award for structure • Asset impairment review

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
27		a. Request vendor submit final invoice (ACQ.040.030 Contract Modification) b. Receive and route for review and approval final vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance) c. Approve construction in progress as of final invoice (RPM.030.020 Real Property Asset Design and Execution) d. Approve final vendor invoice (ACQ.040.020 Documentation of Delivery/Acceptance)	• Final vendor invoice information • Construction in progress acceptance information (acceptance report, if used) • Approved modified order or award for structure	• Approved final vendor invoice

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
28	a. Receive approved final vendor invoice and vendor (payee) information from Treasury (FFM.030.070 Payment Processing - Commercial Payments) b. Match final invoice, modified order, and construction in progress acceptance information (FFM.030.070 Payment Processing - Commercial Payments) c. Perform funds availability check (FFM.010.020 Fund Allocation and Control)		• Vendor (payee) information • Approved final vendor invoice • Construction in progress acceptance information • Approved modified order or award for additional structure	• Successful three-way match • Confirmed funds availability
29	a. Retrieve vendor (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update vendor (payee) information (FFM.030.010 Payee Setup and Maintenance)		• Vendor (payee) information • Treasury entity match results information • Approved final vendor invoice • Current Prompt Payment interest rate	• Updated vendor (payee) information • Treasury entity matching information • Appropriate liquidation and payable GL entries created with reference to source information

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	c. Provide vendor (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to determine whether vendor (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Process 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			• Payment transaction

020.FFM.L3.01 Multi-Use Heritage Asset 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) f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) g. Establish payable and generate payment transaction (FFM.030.070 Payment Processing – Commercial Payments) h. Liquidate obligation (FFM.030.020 Obligation Management)			
30	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 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
31	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Receive summary disbursement schedule acceptance information from Treasury d. Generate and provide summary disbursement schedule certification information to Treasury e. Certify disbursement schedule (FFM.030.110 Payment Disbursement)		• Payment transaction • Summary disbursement schedule acceptance information	• Payment disbursement schedule information (FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement confirmation GL entries liquidated with reference to source information • Summary disbursement schedule certification information (FR) • Vendor receives payment
32	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 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
33		a. Identify amount of funds to be de-obligated b. Modify contract to deobligate remaining funds c. Request deobligation of funds (ACQ.040.030 Contract Modification)	• Approved final vendor invoice	• Modified order or award for structure • Request to deobligate remaining contract funds
34	Receive and process request for deobligation of remaining contract funds (FFM.030.020 Obligation Management)		• Request to deobligate remaining contract funds	• Appropriate deobligation GL entries created with reference to source information
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 (FR)

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
36		a. Determine asset value for partially completed structure due to construction abeyance b. Update property inventory record for additional structure to reflect revaluation from partial completion c. Request processing of revised financial 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 inventory record	• Updated property inventory record for additional structure to reflect revaluation from partial completion • Request to process revised financial asset information and write off of difference between prior and impaired asset value for structure

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
37	Receive and process revised financial 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 financial asset information and write off of difference between prior and impaired asset value for additional structure	• Appropriate property asset and loss GL entries updated with reference to source information
38	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)
39		a. Update property inventory record for heritage asset to reflect impairment of new construction b. Request capture of updated heritage asset information (RPM.040.010 Real Property Asset Information Management)	• Property title • Asset impairment review • Heritage asset information • Current property inventory record	• Updated property inventory record for heritage asset • Request to capture heritage asset information

020.FFM.L3.01 Multi-Use Heritage Asset Construction, and Impairment

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
40	Receive and process request to capture heritage asset information (FFM.020.030 Financial Asset Information Processing - Heritage Assets)		• Request to capture heritage asset information	• Appropriate heritage asset GL entries created with reference to source information
41	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)