

Federal Financial Management Business Use Cases for Apply-to-Perform

Release FY2027

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Purpose

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

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.

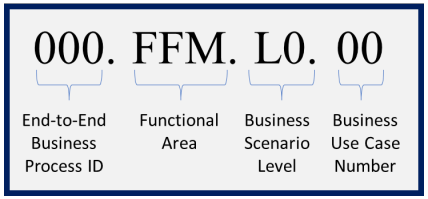


Figure 1: The notation for a business use case identifier.

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)
080.FFM.L1.01 Grants Paid Through Payment Processing Service	• Added Business Use Case	• Align with HHS grants data standards updates for Assistance Listing (AL) and Notice of Funding Opportunity (NOFO) • Incorporate use of Treasury Automated Standardized Application for Payments (ASAP) • Incorporate administrative grant award close out
080.FFM.L1.01 Grants Paid Through Payment Processing Service	• Modified Event(s): 12	• Respond to public feedback on checking Do Not Pay
080.FFM.L2.01 Grants Paid Through Financial Management System	• Added Business Use Case	• Align with HHS grants data standards updates for Assistance Listing (AL) and Notice of Funding Opportunity (NOFO) • Incorporate establishment of a receivable and administrative grant award closeout • Respond to public feedback

Item Changed	Summary of Change	Rationale
080.FFM.L2.01 Grants Paid Through Financial Management System	• Modified Event(s): 12, 15, 20	• Respond to public feedback on checking Do Not Pay • Respond to public feedback on deobligation at time of accrual
080.FFM.L1.01 Grants with Accrual and Offset	• Removed Business Use Case	• Incorporated grant accrual and offset into the new Business Use Case 080.FFM.L2.01 Grants Paid Through Financial Management System
080.FFM.L2.03 Administrative Grant Close Out	• Removed Business Use Case	• Incorporated administrative grant award close out into the two new Business Use Cases

Apply-to-Perform Business Use Cases

080.FFM.L1.01 Grants Paid Through Payment Processing Service

End-to-End Business Process: 080 Apply-to-Perform

Business Scenario(s) Covered

- Allocation of Grant Funds
- Commitment of Grant Funds
- Advance Payment
- Grant Payment Processing Service
- Administrative Grant Closeout

Business Actor(s)

Grant Program Office; Finance Office; Award Recipient

Synopsis

An Assistance Listing (AL) for a new federal agency grant program is received from the Grant Program Office and funds are allocated. A Notice of Funding Opportunity (NOFO) for a new federal agency grant program project is received from the Grant Program Office and funds are committed.

A discretionary grant award is issued to an Award Recipient and funds are obligated. A request for advance payment is submitted by the Award Recipient to Treasury, and the advance payment is approved by the Grant Program Office. After Treasury disburses the advance payment, the grant payment disbursement information is received from Treasury. Award recipient financial reports are received, the value of goods and/or services received is determined, and the advance payment is liquidated.

At the end of the period of performance the remaining grant award funds are deobligated and the grant award is administratively closed out.

Assumptions and Dependencies

General

080.FFM.L1.01 Grants Paid Through Payment Processing Service

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 federal agency has received and recorded an appropriation and apportionment and allotted funds to the federal agency grantmaking organization sufficient to fund the new grant program.

2.2 The federal agency uses Notice of Funding Opportunity (NOFO) information to reserve (commit) grant program funds prior to award (e.g., when funds are budgeted to the program level and multiple NOFOs and/or projects are anticipated to be concurrently active over a long period of time).

2.3 Grant award recipients are required to register in the GSA System for Award Management (SAM), with some exceptions such as individuals. GSA SAM is a common source for establishing grant award recipients in the Grants Management (GRM) solution/service and the agency's GRM solution/service ensures entity (payee) information, including the Unique Entity Identifier (UEI), taxpayer identifier (SSN, EIN, or ITIN), legal name, mailing address, and banking information is consistent with GSA SAM entity information. Grant award recipient (payee) information provided by the GRM solution/service to the FM system is used when grant award recipient (payee) information is not available from GSA SAM.

2.4 Grant award transactions are provided to the FM system on a per award basis (i.e., not aggregated across awards).

2.5 The agency has completed their Treasury Do Not Pay onboarding administrative tasks and has Treasury's approval to check the Treasury Do Not Pay Portal data sources. Prior to approving a grant award, the agency's GRM solution/service uses the Treasury Do Not Pay Portal to verify there is no entity adverse information.

080.FFM.L1.01 Grants Paid Through Payment Processing Service

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

2.7 The agency's GRM solution/service provides grant award information to the grant payment processing service, including the grant program assistance listing number (ALN), federal award identification number (FAIN), award recipient taxpayer identification number (SSN, EIN, or ITIN), and drawdown information.

2.8 Although agencies may use the HHS Payment Management System (PMS), the agency requires its grant award recipients to use the Treasury Automated Standardized Application for Payments (ASAP) to submit requests for payment. Treasury ASAP does not check Treasury Do Not Pay data sources before processing grant award recipient payment requests. Treasury ASAP does not process requests for payment via domestic mailed check, instant payment (FedNow), or international mailed check or wire transfer. For domestic ACH payments, Treasury ASAP provides payment disbursement schedule information to the Treasury Payment Automation Manager (PAM). For domestic wire transfer payments, Treasury ASAP provides payment disbursement instructions directly to the Federal Reserve Bank (FRB). For both domestic ACH and wire transfer payments, Treasury ASAP provides grant award recipient entity information and grant payment disbursement information to the agency's FM system.

2.9 The grant award recipient has not earned interest on federal funds provided in advance in excess of the specified limit.

2.10 The grant award recipient has received no payments to which it was not entitled.

2.11 No illegal activity occurred against the terms of the grant award.

2.12 No commitments or obligations have been made for future fiscal years.

<u>Federal Records Management</u>

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: The federal agency receives direction to establish a new federal grant program.

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Develop Assistance Listing (AL) for new federal grant program b. Request allocation of funds for new program (GRM.010.010 Grant Program Set-up and Maintenance)	• New federal grant program information	• AL • Request for funds allocation
2	a. Receive AL b. Receive and process request for funds allocation (FFM.010.010 Budget Setup and Maintenance)		• AL • Request for funds allocation	• Appropriate budget allocation 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		a. Develop NOFO b. Request funds availability check (GRM.010.020 Grant Program Funding Opportunity)	• AL	• NOFO • Request for funds availability check

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
6		a. Approve NOFO b. Request commitment of funds (GRM.010.020 Grant Program Funding Opportunity)	• Funds availability response	• Approved NOFO • Request to commit funds
7	Receive and process request to commit funds (FFM.030.020 Obligation Management)		• Request to commit funds	• Appropriate commitment 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)

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9		a. Prepare grant award documentation b. Request funds availability check (GRM.030.010 Grant Award Issuance)	• Grant award decision information • Award Recipient information	• Grant award information • Request for funds availability check
10	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
11		a. Approve and issue grant award b. Provide Award Recipient (payee) information c. Request obligation of funds d. Provide approved grant award information, including Award Recipient and drawdown information, to Treasury (GRM.030.010 Grant Award Issuance)	• Funds availability response	• Approved grant award information • Award Recipient (payee) information • Request to obligate funds

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12	a. Receive Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance) b. Retrieve Award Recipient (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) c. Update Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance) d. Provide award recipient (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) e. Use Treasury entity match results information to determine whether award recipient (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance)		• Award Recipient (payee) information • Treasury entity match results information • Request to obligate funds	• Updated Award Recipient (payee) information • Treasury entity matching information • Appropriate commitment liquidation and obligation GL entries created with reference to source information

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	f. Receive and process request to record obligation of funds, confirm difference between obligation amount and commitment amount does not exceed tolerance percentage/amount, liquidate grant program commitment (FFM.030.020 Obligation Management) g. Obligate funds for grant award (FFM.030.020 Obligation Management)			
13	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
14		a. Receive, review, and approve Award Recipient request for advance payment b. Receive grant payment disbursement information from Treasury (GRM.030.020 Grant Award Payment Processing)	• Approved grant award information • Award Recipient request for advance payment • Grant payment disbursement information	• Approved Award Recipient request for advance payment • Award Recipient receives advance payment

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15	a. Receive Award Recipient (payee) and grant payment disbursement information from Treasury (FFM.030.110 Payment Disbursement) b. Update Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance) c. Liquidate the obligation (FFM.030.020 Obligation Management) d. Record disbursement confirmation (FFM.030.110 Payment Disbursement)		• Award Recipient (payee) and grant payment disbursement information	• Updated Award Recipient (payee) information • Appropriate obligation liquidation and advance/prepayment GL entries created with reference to source information • Appropriate advance/prepayment liquidation and disbursement confirmation 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)

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
17		a. Receive Award Recipient financial reports b. Determine value of goods and/or services received c. Request recording of grant advance payment liquidation (GRM.040.030 Grant Award Financial Review)	• Award Recipient financial reports	• Goods/services value information • Request to record grant advance payment liquidation
18	Receive and process request to record grant advance payment liquidation (FFM.090.030 Accrual and Liability/Asset Processing)		• Request to record grant advance payment liquidation	• Appropriate advance payment liquidation GL entries created with reference to source information
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)

080.FFM.L1.01 Grants Paid Through Payment Processing Service

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
20		a. Verify remaining grant award funds b. Request de-obligation of remaining grant award funds c. Complete grant award administrative close out (GRM.040.060 Grant Award Closeout)	• Grant award information	• Grant award administrative closeout information • Request to deobligate funds
21	Receive and process request to deobligate grant award funds (FFM.030.020 Obligation Management)		• Request to deobligate funds	• Appropriate de-obligation GL entries created with reference to source information
22	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)

080.FFM.L2.01 Grants Paid Through Financial Management System

End-to-End Business Process: 080 Apply-to-Perform

Business Scenario(s) Covered

- Allocation of Grant Funds
- Commitment of Grant Funds
- Accrual for Grant Payment Liability
- Reimbursement Payment
- Grant Overpayment and Disbursement Offset
- Administrative Grant Closeout

Business Actor(s)

Grant Program Office; Finance Office; Award Recipient

Synopsis

An Assistance Listing (AL) for a new federal agency grant program is received from the Grant Program Office and funds are allocated. A Notice of Funding Opportunity (NOFO) for a new federal agency grant program project is received from the Grant Program Office and funds are committed.

A discretionary grant award is issued by the federal agency to the Award Recipient. The grant award is a significant percentage of the grant program budget. Award Recipient financial reports are received and an accrual of liability for unbilled incurred costs is recorded. A request for reimbursement payment is received and approved, and a disbursement is made.

As the result of a grant award financial review an overpayment due to disallowed costs is identified and a receivable is established. The Award Recipient submits a second request for reimbursement payment. Disbursement is made with a partial offset to recover the previous overpayment.

At the end of the period of performance the remaining grant award funds are deobligated, and the grant award is administratively closed out.

Assumptions and Dependencies

General

080.FFM.L2.01 Grants Paid Through Financial Management System

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 federal agency has received and recorded an appropriation and apportionment and allotted funds to the federal agency grantmaking organization sufficient to fund the new grant program.

2.2 The federal agency uses Notice of Funding Opportunity (NOFO) information to reserve (commit) grant program funds prior to award (e.g., when funds are budgeted to the program level and multiple NOFOs and/or projects are anticipated to be concurrently active over a long period of time).

2.3 Grant award recipients are required to register in the GSA System for Award Management (SAM), with some exceptions such as individuals. GSA SAM is a common source for establishing grant award recipients in the Grants Management (GRM) solution/service and the agency's GRM solution/service ensures entity (payee) information, including the Unique Entity Identifier (UEI), taxpayer identifier (SSN, EIN, or ITIN), legal name, mailing address, and banking information is consistent with GSA SAM entity information. Grant award recipient (payee) information provided by the GRM solution/service to the FM system is used when grant award recipient (payee) information is not available from GSA SAM.

2.4 Grant award transactions are provided to the FM system on a per award basis (i.e., not aggregated across awards).

2.5 The agency has completed their Treasury Do Not Pay onboarding administrative tasks and has Treasury's approval to check for entity adverse information using the Treasury Do Not Pay Portal data sources. Prior to issuing the grant award, the agency's GRM solution/service used the Treasury Do Not Pay 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 Do Not Pay Portal returns entity match

080.FFM.L2.01 Grants Paid Through Financial Management System

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 grant program office to perform additional entity information research, and determine whether the payee should be whitelisted or not in the Treasury Do Not Pay 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 The agency has and uses a documented and approved process for estimating accrual liability amounts.

2.8 The grant award recipient sends requests for reimbursement payment to the grant program office and does not receive any payments in advance.

2.9 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.

2.10 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.

2.11 No illegal activity occurred against the terms of the grant award.

2.12 No commitments or obligations have been made for future fiscal years.

<u>Federal Records Management</u>

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).

080.FFM.L2.01 Grants Paid Through Financial Management System

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 federal agency receives direction to establish a new federal grant program.

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Develop AL for new federal grant program b. Request allocation of funds for new program (GRM.010.010 Grant Program Set-up and Maintenance)	• New federal grant program information	• AL • Request for funds allocation
2	a. Receive AL b. Receive and process request for funds allocation (FFM.010.010 Budget Setup and Maintenance)		• AL • Request for funds allocation	• Appropriate budget allocation 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		a. Develop NOFO b. Request funds availability check (GRM.010.020 Grant Program Funding Opportunity)	• AL	• NOFO • Request for funds availability check

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
6		a. Approve NOFO b. Request commitment of funds (GRM.010.020 Grant Program Funding Opportunity)	• Funds availability response	• Approved NOFO • Request to commit funds
7	Receive and process request to commit funds (FFM.030.020 Obligation Management)		• Request to commit funds	• Appropriate commitment 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)

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9		a. Prepare grant award documentation b. Request funds availability check (GRM.030.010 Grant Award Issuance)	• Grant award decision information • Award Recipient information	• Grant award information • Request for funds availability check
10	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response
11		a. Approve and issue grant award b. Provide Award Recipient (payee) information c. Request to record obligation of funds (GRM.030.010 Grant Award Issuance)	• Funds availability response	• Approved grant award information • Award Recipient (payee) information • Request to record obligation of funds
12	a. Receive Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance		• Award Recipient (payee) information • Treasury entity match results information • Request to obligate funds	• Updated Award Recipient (payee) information • Treasury entity matching information • Appropriate commitment liquidation and obligation

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	b. Retrieve Award Recipient (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) c. Update Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance) d. Provide award recipient entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance e. Use Treasury entity match results information to determine whether Award Recipient (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) f. Receive and process request to record obligation of funds, confirm difference between obligation amount			GL entries created with reference to source information

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	and commitment amount does not exceed tolerance percentage/amount, liquidate grant program commitment (FFM.030.020 Obligation Management) g. Obligate funds for grant award (FFM.030.020 Obligation Management)			
13	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)
14		a. Receive Award Recipient financial reports b. Estimate Award Recipient's unbilled incurred costs c. Request recording of grant payment liability accrual (GRM.040.030 Grant Award Financial Review)	• Award Recipient financial reports	• Estimate of Award Recipient's unbilled incurred costs • Request to record grant payment liability accrual

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
15	Receive and process request to record grant payment liability accrual (FFM.090.030 Accrual and Liability/Asset Processing)		• Request to record grant payment liability accrual	• Appropriate liability accrual and obligation liquidation 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)
17		a. Receive and review Award Recipient's request for reimbursement payment b. Request funds availability check (GRM.030.020 Grant Award Payment Processing)	• Approved grant award information • Award Recipient request for reimbursement payment	• Request for funds availability check
18	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
19		a. Approve Award Recipient request for reimbursement payment b. Provide Award Recipient (payee) information c. Request payment of reimbursement request (GRM.030.020 Grant Award Payment Processing)	• Funds availability response	• Approved Award Recipient request for reimbursement • Award Recipient (payee) information • Request for payment of reimbursement request
20	a. Retrieve Award Recipient (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance) c. Provide Award Recipient (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance) d. Use Treasury entity match results information to		• Award Recipient (payee) information • Treasury entity match results information • Request for payment of reimbursement request	• Updated Award Recipient (payee) information • Treasury entity matching information • Appropriate liability accrual reversal and payable GL entries created with reference to source information • Payment transaction

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	determine whether Award Recipient (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Receive and process request for payment of reimbursement request (FFM.030.080 Payment Processing - Grant 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.030.080 Payment Processing - Grant Payments)			

080.FFM.L2.01 Grants Paid Through Financial Management System				
Typical Flow of Events				
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
	h. Reverse liability accrual (FFM.090.030 Accrual and Liability/Asset Processing)			
21	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)

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
22	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Retrieve 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) • Award Recipient receives payment
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)

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
24		a. Perform grant award financial review and identify overpayment due to disallowed costs (GRM.040.030 Grant Award Financial Review) b. Request establishment of a receivable for repayment of disallowed costs (GRM.030.020 Grant Award Payment Processing)	• Award Recipient financial reports	• Information on overpayment due to disallowed costs • Request to establish a receivable
25	Receive and process request to establish a receivable for repayment of disallowed costs (FFM.060.020 Public Receivable Setup and Billing Invoicing)		• Request to establish a receivable	• Appropriate 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)

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
27		a. Receive and review Award Recipient's second request for reimbursement payment b. Determine adjusted reimbursement payment amount due to previous overpayment c. Request funds availability check (GRM.030.020 Grant Award Payment Processing)	• Grant award information • Award Recipient second request for reimbursement payment • Information on overpayment due to disallowed costs	• Adjusted request for reimbursement payment • Request for funds availability check
28	Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control)		• Request for funds availability check	• Funds availability response

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
29		a. Approve adjusted request for reimbursement payment b. Provide Award Recipient (payee) information c. Request payment of second reimbursement request to be offset by previous overpayment (GRM.030.020 Grant Award Payment Processing)	• Funds availability response	• Approved adjusted request for reimbursement payment • Award Recipient (payee) information • Request for payment of second reimbursement request to be offset by previous overpayment
30	a. Retrieve Award Recipient (payee) information from GSA (FFM.030.010 Payee Setup and Maintenance) b. Update Award Recipient (payee) information (FFM.030.010 Payee Setup and Maintenance) c. Provide Award Recipient (payee) entity matching information to Treasury (FFM.030.010 Payee Setup and Maintenance)		• Award Recipient (payee) information • Treasury entity match results information • Request for payment of second reimbursement request to be offset by previous overpayment	• Updated Award Recipient (payee) information • Treasury entity matching information • Appropriate obligation liquidation and payable GL entries created with reference to source information • Payment transaction • Receivable Status report • Appropriate receivable reversal GL entries created with reference to source information

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	d. Use Treasury entity match results information to determine whether Award Recipient (payee) adverse information exists and execute appropriate actions (FFM.030.010 Payee Setup and Maintenance) e. Receive and process request for payment of second reimbursement request to be offset by previous overpayment (FFM.030.080 Payment Processing - Grant 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			

080.FFM.L2.01 Grants Paid Through Financial Management System				
Typical Flow of Events				
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
	(FFM.030.080 Payment Processing - Grant Payments) h. Liquidate the obligation (FFM.030.020 Obligation Management) i. Generate Receivable Status report and identify receivable to close (FFM.060.060 Public Receivable and Collection Reporting) j. Close receivable using payment offset information (FFM.060.050 Public Receivable Monitoring and Maintenance)			
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)

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
32	a. If appropriate, warehouse payment transaction until time for disbursement b. Generate and provide payment disbursement schedule information to Treasury c. Retrieve 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) • Award Recipient receives payment offset by previous overpayment
33	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)

080.FFM.L2.01 Grants Paid Through Financial Management System

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
34		a. Verify remaining grant award funds b. Request de-obligation of remaining grant award funds c. Complete grant award administrative close out (GRM.040.060 Grant Award Closeout)	• Grant award information	• Grant award administrative closeout information • Request to deobligate funds
35	Receive and process request to deobligate grant award funds (FFM.030.020 Obligation Management)		• Request to deobligate funds	• Appropriate de-obligation GL entries created with reference to source information
36	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL Entries	• Appropriate GL accounts updated (FR)