



FFM Business Use Cases for Book-to-Reimburse

Release FY 2024





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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 Book-to-Reimburse Business Process. The Federal Financial Management Business Use Case Library Overview should be referenced in conjunction with this document for guidance on understanding and applying the FFM Business Use Cases to agency financial operations.

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

Business Use Case Structure

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

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



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

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

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

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

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



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

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

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



Book-to-Reimburse Business Use Cases

| |
|--|
| 100.FFM.L1.01 Temporary Duty (TDY) Travel |
| End-to-End Business Process: 100 Book-to-Reimburse |
| Business Scenario(s) Covered |
| <ul style="list-style-type: none"> • TDY Travel • Individually Billed Account (IBA) Government-Issued Travel Card • Split Disbursement |
| Business Actor(s) |
| Travel Office; Finance Office; Program Offices |
| Synopsis |
| An employee is directed to travel to a customer site to complete an assignment. An Individual Trip-by-Trip Travel Authorization is submitted by the employee and approved by their supervisor. Appropriate travel expenses are paid using the employee's IBA government-issued travel card. A split disbursement is issued paying the charge card issuer company directly for approved travel expenses paid using the IBA government-issued travel card and paying the employee for approved cash travel expenses (e.g., tips, tolls). |
| Assumptions and Dependencies |
| <u>General</u> <ol style="list-style-type: none"> 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. |



100.FFM.L1.01 Temporary Duty (TDY) Travel

Business Use Case Specific

- 2.1 The employee has an IBA government-issued travel card and is in good standing with the charge card issuer company.
- 2.2 The Program Office does not require funds be committed prior to or for a travel authorization.
- 2.3 Under an Individual Trip-by-Trip Travel Authorization, individuals can submit multiple Travel Advance Vouchers and submit a single TDY Travel Voucher (subsequent TDY Travel Vouchers amend the traveler's previously approved TDY Travel Voucher).
- 2.4 Once travel authorizations or TDY Travel Vouchers are approved, if subsequent changes are required, they are amended instead of updated and the amendment is used for the FFM request; in these cases, the TRT solution/service stores documentation of both the original document and amendment for traceability and auditing purposes.
- 2.5 An FFM accrual is not recorded at the time a traveler incurs expenses; however, an FFM payable is recorded once a TDY Travel Voucher or Local Voucher is approved.
- 2.6 Tolerance percentages or amounts between expenditure and obligation amounts have been established.
- 2.7 Payee information for the traveler is provided from the Travel Personnel Baseline Profile at the time of travel authorization and voucher to ensure FFM has the most current information on the traveler prior to processing a request for obligation or disbursement.
- 2.8 When the government established the contract with the charge card issuer company, the company established and keeps up-to-date its entity and payment information in the GSA System for Award Management (SAM). The FFM solution/service retrieves the most current company information from GSA SAM using the charge card issuer company's Unique Entity Identifier (UEI) stored in the traveler's Travel Personnel Baseline Profile and provided by the TRT solution/service to the FFM solution/service.
- 2.9 Local Vouchers are used to reimburse federal employees for expenses such as telephone, local transportation, office supplies, or professional liability insurance and result in a FFM payable that does not have an associated travel authorization or obligation (similar to an acquisition micro-purchase). If the Program Office wants to reserve funds for Local Vouchers, it is executed using the FFM solution/service.

Federal Records Management

- 3.1 In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.
- 3.2 For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).



100.FFM.L1.01 Temporary Duty (TDY) Travel

- 3.3 During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).
- 3.4 Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

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

Initiating Event: Traveler submits a Individual Trip-by-Trip Travel Authorization.



Use Case 100.FFM.L1.01 Temporary Duty (TDY) Travel

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|---|--|---|
| 1 | | a. Receive and evaluate Individual Trip-by-Trip Travel Authorization b. Request funds availability check (TRT.010.030 Temporary Duty [TDY] and Local Travel Authorization Processing) | <ul style="list-style-type: none"> Submitted Individual Trip-by-Trip Travel Authorization | <ul style="list-style-type: none"> Request for funds availability check |
| 2 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 3 | | a. Approve Individual Trip-by-Trip Travel Authorization b. Request funds obligation (TRT.010.030 Temporary Duty [TDY] and Local Travel Authorization Processing) | <ul style="list-style-type: none"> Funds availability response Submitted Individual Trip-by-Trip Travel Authorization | <ul style="list-style-type: none"> Approved Individual Trip-by-Trip Travel Authorization Employee payee information Funds obligation request |
| 4 | a. Receive and update employee payee information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process funds obligation request (FFM.030.020 Obligation Management) | | <ul style="list-style-type: none"> Employee payee information ^(FR) Funds obligation request ^(FR) | <ul style="list-style-type: none"> Updated employee payee information Appropriate obligation GL entries created with reference to source information |



Use Case 100.FFM.L1.01 Temporary Duty (TDY) Travel

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|--|--|--|---|
| 5 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 6 | | a. Receive and evaluate TDY Travel Voucher that indicates travel expenses paid using the IBA government-issued travel card and paid in cash b. Request funds availability check (TRT.010.060 Temporary Duty [TDY] and Local Travel Voucher Processing and Audit) | <ul style="list-style-type: none"> Submitted TDY Travel Voucher indicating travel expenses paid using the IBA government-issued travel card and paid in cash | <ul style="list-style-type: none"> Request for funds availability check |
| 7 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 8 | | a. Approve TDY Travel Voucher b. Request payment to charge card issuer company and employee (TRT.010.060 Temporary Duty [TDY] and Local Travel | <ul style="list-style-type: none"> Funds availability response Submitted TDY Travel Voucher indicating travel expenses paid using the IBA government-issued travel card and paid in cash | <ul style="list-style-type: none"> Approved TDY Travel Voucher Request for payment to charge card issuer company, including company UEI Employee payee information |



Use Case 100.FFM.L1.01 Temporary Duty (TDY) Travel

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|-------------------------------|--|--|
| | | Voucher Processing and Audit) | | <ul style="list-style-type: none"> Request for payment to employee |
| 9 | a. Receive request to pay charge card issuer company, retrieve company information from GSA SAM, and update company payee information (FFM.030.010 Payee Setup and Maintenance) b. Process request to pay charge card issuer company (FFM.030.070 Payment Processing - Commercial Payments) c. Receive and update employee payee information (FFM.030.010 Payee Setup and Maintenance) d. Receive and process request to pay employee (FFM.030.050 Payment Processing - Travel TDY and Local Payments) e. Confirm difference between expenditure amounts and obligation amount does not exceed tolerance percentage/amount and liquidate obligation | | <ul style="list-style-type: none"> Request for payment to charge card issuer company, including company UEI ^(FR) Employee payee information ^(FR) Request for payment to employee ^(FR) Disbursement confirmation information | <ul style="list-style-type: none"> Updated company payee information Updated employee payee information Appropriate payable GL entries created with reference to source information Payment transactions Appropriate obligation liquidation GL entries created with reference to source information Certified disbursement schedule (FR) Appropriate payable liquidation GL entries created with reference to source information Appropriate disbursement-in-transit GL entries created with reference to source information Appropriate disbursement-in-transit GL entries liquidated with reference to source information |



Use Case 100.FFM.L1.01 Temporary Duty (TDY) Travel

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|---------------|--|--|
| | <p>(FFM.030.020 Obligation Management)</p> <p>f. Generate payment transaction to charge card issuer company (FFM.030.070 Payment Processing - Commercial Payments)</p> <p>g. Generate payment transaction to employee (FFM.030.050 Payment Processing - Travel TDY and Local Payments)</p> <p>h. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>i. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>j. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</p> | | | <ul style="list-style-type: none"> • Appropriate disbursement GL entries created with reference to source information • Charge card issuer company receives payment • Employee receives payment |
| 10 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> • GL entries | <ul style="list-style-type: none"> • Appropriate GL accounts updated ^(FR) |



Use Case 100.FFM.L1.01 Temporary Duty (TDY) Travel

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|---------------|---|---|
| 11 | Provide travel-related financial management information (e.g., status of obligations and payments) as scheduled or requested (FFM.110.040 Financial Performance and Operational Reporting) | | <ul style="list-style-type: none"> Financial management entries with reference to source information GL account information | <ul style="list-style-type: none"> Periodic travel-related financial management information with reference to source information |



100.FFM.L2.01 Permanent Change of Station

End-to-End Business Process: 100 Book-to-Reimburse

Business Scenario(s) Covered

- Relocation
- Advance on Account
- Supplemental PCS Voucher

Business Actor(s)

Travel Office; Finance Office

Synopsis

An employee is moved as a permanent change of station (PCS). Taxable reimbursements to the employee are processed directly by the Finance Office instead of the Payroll Office. An advance is paid to the employee for expenses that will be incurred. Approximately two months after PCS is complete, receipts for expenses not included in the employee's final expense voucher are found and a supplemental PCS voucher is filed to recover them.

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 PCS has been approved by receiving agency and funds have been committed for the amount of the expected expenses and gross-up to cover employee tax withholdings.



100.FFM.L2.01 Permanent Change of Station

- 2.2 The PCS authorization and PCS advance are received at the same time and processed independently but are obligated simultaneously.
- 2.3 The PCS advance requested by the employee is within allowable limits.
- 2.4 Processing invoices from and payments to commercial companies for services related to purchasing the new home, selling the existing home, and moving household goods are handled by separate Procure-to-Pay business processes.
- 2.5 Funding and other information on the supplemental PCS voucher is valid and comprehensive.
- 2.6 The supplemental PCS voucher does not include items subject to tax withholding.
- 2.7 The activities within this use case occur within a single fiscal year.
- 2.8 The employee has an IBA government-issued travel card and is in good standing with the charge card issuer company.
- 2.9 PCS expenses exceed amount of PCS advance.
- 2.10 Tolerance percentages or amounts between obligation and commitment amounts and between expenditure and obligation amounts have been established.

Federal Records Management

- 3.1 In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.
- 3.2 For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).
- 3.3 During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).
- 3.4 Once an FFM Federal record has met its records retention period, it is disposed (ERM.030.010, ERM.030.020, ERM.030.030) or transferred to NARA (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s): 1.1.2; 1.1.5; 2.1.1; 2.1.2; 2.2.1; 2.2.2; 2.2.4



100.FFM.L2.01 Permanent Change of Station

Initiating Event: The Travel Office receives a PCS authorization request, including a request for a PCS advance.



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|--|---|---|---|
| 1 | | a. Verify PCS authorization conforms to policy and request funds availability check b. Verify PCS advance request conforms to policy and request funds availability check (TRT.020.020 Relocation Authorization Processing) | <ul style="list-style-type: none"> PCS authorization request PCS advance request | <ul style="list-style-type: none"> Verified PCS authorization Verified PCS advance request Request for funds availability check |
| 2 | Receive and process request for funds availability check for PCS authorization and advance (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 3 | | a. Approve PCS authorization b. Approve PCS advance request c. Request PCS authorization obligation and advance payment (TRT.020.020 Relocation Authorization Processing) | <ul style="list-style-type: none"> Funds availability response Verified PCS authorization Verified PCS advance request | <ul style="list-style-type: none"> Approved PCS authorization Approved PCS advance request Request for PCS authorization obligation Request for PCS advance payment |
| 4 | a. Receive and process the request for PCS authorization obligation (FFM.030.020 Obligation Management) | | <ul style="list-style-type: none"> Request for PCS authorization obligation ^(FR) Request for PCS advance payment ^(FR) | <ul style="list-style-type: none"> Appropriate obligation GL entries created with reference to source information Appropriate PCS advance payable GL entries created |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|--|--|---------------|---|--|
| | <p>b. Receive the request for PCS advance payment and confirm difference between obligation amount and commitment amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management)</p> <p>c. Process PCS advance request and generate payment transaction (FFM.030.060 Payment Processing - Travel PCS Payments)</p> <p>d. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>e. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>f. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</p> | | <ul style="list-style-type: none"> Disbursement confirmation information | <p>with reference to source information</p> <ul style="list-style-type: none"> Payment transaction Appropriate prepaid expense GL entries created with reference to source information Appropriate payable GL entries liquidated with reference to source information Certified disbursement schedule ^(FR) Appropriate disbursement-in-transit GL entries created with reference to source information Appropriate disbursement-in-transit liquidation GL entries created with reference to source information Appropriate disbursement GL entries created with reference to source information Employee receives payment |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|---|---|--|
| 5 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 6 | | a. Receive and evaluate employee PCS voucher indicating PCS is complete and a PCS advance was applied b. Determine gross-up amount and tax withholding amounts c. Offset proposed payment by advance amount and withholding amounts d. Request funds availability check (TRT.020.030 Relocation Voucher Processing and Audit) | <ul style="list-style-type: none"> Approved PCS authorization Submitted PCS voucher and receipts PCS advance information | <ul style="list-style-type: none"> Gross-up and tax withholding amounts Payment amount offset by advance and withholding amounts Request for funds availability check |
| 7 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|--|--|---|
| 8 | | a. Approve the PCS voucher b. Request accrual of tax withholding liability c. Request payment of approved PCS voucher (TRT.020.030 Relocation Voucher Processing and Audit) | <ul style="list-style-type: none"> Funds availability response Submitted PCS voucher Gross up and tax withholding amounts Payment amount offset by advance and withholding amounts | <ul style="list-style-type: none"> Approved PCS voucher Request to accrue tax withholding liability Request for payment of approved PCS voucher |
| 9 | Receive and process request to accrue tax withholding liability (FFM.090.030 Accrual and Liability Processing) | | <ul style="list-style-type: none"> Request to accrue tax withholding liability ^(FR) Gross-up and tax withholding amounts | <ul style="list-style-type: none"> Appropriate accrual GL entries created with reference to source information |
| 10 | a. Receive and process request for payment of approved PCS voucher (FFM.030.060 Payment Processing – Travel PCS Payments) b. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount (FFM.030.020 Obligation Management) c. Liquidate advance (FFM.090.030 Accrual and Liability Processing) | | <ul style="list-style-type: none"> Request for payment of approved PCS voucher ^(FR) Disbursement confirmation information | <ul style="list-style-type: none"> Appropriate payable GL entries created with reference to source information Payment transaction Appropriate obligation liquidation GL entries created with reference to source information Appropriate deobligation GL entries created with reference to source information Appropriate prepaid expense liquidation GL entries created with |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---------------|--|--|
| | <p>d. Generate payment transaction (FFM.030.060 Payment Processing - Travel PCS Payments)</p> <p>e. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>f. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>g. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</p> | | | <p>reference to source information</p> <ul style="list-style-type: none"> • Appropriate payable GL entries liquidated with reference to source information • Certified disbursement schedule ^(FR) • Appropriate disbursement-in-transit GL entries created with reference to source information • Appropriate disbursement-in-transit GL entries liquidated with reference to source information • Appropriate disbursement GL entries created with reference to source information • Employee receives payment |
| 11 | <p>Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p> | | <ul style="list-style-type: none"> • GL entries | <ul style="list-style-type: none"> • Appropriate GL accounts updated ^(FR) |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|--|--|---|
| 12 | | a. Receive and evaluate delayed supplemental PCS voucher b. Request funds availability check (TRT.020.030 Relocation Voucher Processing and Audit) | <ul style="list-style-type: none"> Approved PCS authorization Previous PCS voucher Submitted supplemental PCS voucher | <ul style="list-style-type: none"> Request for funds availability check |
| 13 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 14 | | a. Approve the supplemental PCS voucher b. Request payment of supplemental PCS voucher (TRT. 020.030 Relocation Voucher Processing and Audit) | <ul style="list-style-type: none"> Funds availability response Submitted supplemental PCS voucher | <ul style="list-style-type: none"> Approved supplemental PCS voucher Request for payment of approved supplemental PCS voucher |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---------------|---|---|
| 15 | <p>a. Receive and process the request for payment of the approved supplemental PCS voucher (FFM.030.060 Payment Processing - Travel PCS Payments)</p> <p>b. Generate payment transaction (FFM.030.060 Payment Processing - Travel PCS Payments)</p> <p>c. Generate disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>d. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement)</p> <p>e. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation)</p> | | <ul style="list-style-type: none"> Request for payment of approved supplemental PCS voucher ^(FR) Disbursement confirmation information | <ul style="list-style-type: none"> Appropriate payable GL entries created with reference to source information Payment transaction Appropriate payable GL entries liquidated with reference to source information Certified disbursement schedule ^(FR) Appropriate disbursement-in-transit GL entries created with reference to source information Appropriate disbursement-in-transit GL entries liquidated with reference to source information Appropriate disbursement GL entries created with reference to source information Employee receives payment |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---|---|--|
| 16 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 17 | | a. File applicable state employer returns based on state filing status b. Reconcile state tax accruals and determine payment amount to state revenue department c. File applicable federal employer return based on federal filing status d. Reconcile federal tax accruals and determine payment amount to federal tax authority e. Request funds availability check (HCM.120.010 Payroll Processing) | <ul style="list-style-type: none"> PCS authorization, advance, and voucher information | <ul style="list-style-type: none"> State employer tax return State tax accrual and payment amount information Federal employer tax return Federal tax accrual and payment amount information Request for funds availability check |
| 18 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|--|---|---|
| 19 | | a. Approve state and federal tax payments b. Request payment of federal and State tax payments (HCM.120.010 Payroll Processing) | <ul style="list-style-type: none"> Funds availability response State employer tax return Federal employer tax return | <ul style="list-style-type: none"> Approved state tax payment Approved federal tax payment Request for state tax payment Request for federal tax intragovernmental payment |
| 20 | a. Receive and process request for state tax payment (FFM.030.100 Payment Processing - Other Payments) b. Generate state tax payment transaction (FFM.030.030 Payment Processing - Intragovernmental Payments) c. Liquidate obligation (FFM.030.020 Obligation Management) d. Generate disbursement schedule (FFM.030.110 Payment Disbursement) e. Certify payment of disbursement schedule | | <ul style="list-style-type: none"> Request for state tax payment ^(FR) Disbursement confirmation information | <ul style="list-style-type: none"> Appropriate payable GL entries created with reference to source information Payment transaction Appropriate obligation liquidation GL entries created with reference to source information Appropriate withholding accruals reversed with reference to source information Appropriate payable GL entries liquidated with reference to source information Certified disbursement schedule ^(FR) Appropriate disbursement-in-transit GL entries created |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|--|---|---------------|----------|---|
| | (FFM.030.110 Payment Disbursement) f. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation) | | | with reference to source information <ul style="list-style-type: none"> • Appropriate disbursement-in-transit GL entries liquidated with reference to source information • Appropriate disbursement GL entries created with reference to source information • State tax authority receives payment |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---------------|--|--|
| 21 | <p>a. Receive and process request for federal tax intragovernmental payment (FFM.030.030 Payment Processing - Intragovernmental Payments)</p> <p>b. Initiate Electronic Federal Tax Payment System (EFTPS) entry (FFM.030.030 Payment Processing - Intragovernmental Payments)</p> <p>c. Liquidate obligation (FFM.030.020 Obligation Management)</p> <p>d. Record intragovernmental funds transfer payment (FFM.030.030 Payment Processing - Intragovernmental Payments)</p> | | <ul style="list-style-type: none"> Request for federal tax intragovernmental payment (FR) | <ul style="list-style-type: none"> Appropriate payable GL entries created with reference to source information Appropriate obligation liquidation GL entries created with reference to source information Appropriate withholding accruals reversed with reference to source information EFTPS entry ^(FR) Appropriate payable GL entries liquidated with reference to source information Appropriate intragovernmental funds transfer payment GL entries created with reference to source information Federal tax authority receives payment |



Use Case 100.FFM.L2.01 Permanent Change of Station

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---------------|--|---|
| 22 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |



100.FFM.L3.01 Travel Sponsored by Non-Federal Source

End-to-End Business Process: 100 Book-to-Reimburse

Business Scenario(s) Covered

- Travel Sponsored by Non-Federal Source
- Non-Federal Source Payment In-Kind

Business Actor(s)

Travel Office; Finance Office; Program Office; Non-Federal Source

Synopsis

A request for travel has been made by a Non-Federal Source with a written offer to partially pay in-kind for some travel expenses (e.g., the hotel expense). The request has been accepted by the government. An Individual Trip-by-Trip Travel Authorization with all anticipated travel expenses and an indication of which expenses are anticipated to be paid in-kind by the Non-Federal Source is prepared and submitted. Travel is completed and a TDY Travel Voucher is prepared and submitted. The expenses that were paid in-kind are indicated on the TDY Travel Voucher. A split payment is made to pay the traveler for cash expenses and to pay the traveler's charge card issuer company.

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 traveler has an IBA government-issued travel card and is in good standing with the charge card issuer company.



100.FFM.L3.01 Travel Sponsored by Non-Federal Source

- 2.2 The Travel Office does not require funds be committed prior to or for a travel authorization.
- 2.3 Under an Individual Trip-by-Trip Travel Authorization, individuals can submit multiple Travel Advance Vouchers and submit a single TDY Travel Voucher (subsequent TDY Travel Vouchers amend the traveler's previously approved TDY Travel Voucher).
- 2.4 Once travel authorizations or TDY Travel Vouchers are approved, if subsequent changes are required, they are amended instead of updated and the amendment is used for the FFM request; in these cases, the TRT solution/service stores documentation of both the original document and amendment for traceability and auditing purposes.
- 2.5 An FFM accrual is not recorded at the time a traveler incurs expenses; however, an FFM payable is recorded once a TDY Travel Voucher or Local Voucher is approved.
- 2.6 Tolerance percentages or amounts between expenditure and obligation amounts have been established.
- 2.7 Payee information for the traveler is provided from the Travel Personnel Baseline Profile at the time of travel authorization and voucher to ensure FFM has the most current information on the traveler prior to processing a request for obligation or payment.
- 2.8 When the government established the contract with the charge card issuer company, the company established and keeps up-to-date its entity and payment information in the GSA System for Award Management (SAM). The most current company information is retrieved from GSA SAM using the charge card issuer company's Unique Entity Identifier (UEI) stored in the traveler's Travel Personnel Baseline Profile and provided when requesting an obligation or payment.
- 2.9 The Non-Federal Source pays the vendor (e.g., hotel operator) directly for their portion of the travel expenses. Line items in TDY Travel Vouchers for travel expenses paid via a Non-Federal Source Payment Type of "In Kind" will not result in an FFM payable since the expense was paid directly to the vendor by the Non-Federal Source entity (e.g., hotel room expense), but will result in a de-obligation of the funds reserved using the travel authorization in case the Non-Federal Source did not pay for the expense.

Federal Records Management

- 3.1 In accordance with National Archives General Records Schedules (GRS) and other Federal records management standards, the types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless they stand out as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.
- 3.2 For each type of FFM Federal record, a retention period is established (ERM.010.030) and, if special circumstances occur such as an order, law, or business justification, a temporary Federal records retention period is changed (ERM.030.040) or a permanent Federal record retention period is extended (ERM.040.040).
- 3.3 During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a litigation hold is placed, the Federal record is locked down until the litigation hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if



100.FFM.L3.01 Travel Sponsored by Non-Federal Source

needed because of technology obsolescence, the Federal record is migrated to another repository to serve out its retention period (ERM.020.050).

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

FFMSR ID Reference(s): 1.1.2; 1.3.1; 2.1.2; 2.2.1; 2.2.2

Initiating Event: The Travel Office provides a Individual Trip-by-Trip Travel Authorization.



Use Case 100.FFM.L3.01 Travel Sponsored by Non-Federal Source

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|--|--|---|
| 1 | | a. Receive and evaluate Individual Trip-by-Trip Travel Authorization with indication of which travel expense items are anticipated to be paid in-kind by a Non-Federal Source b. Request funds availability check (TRT.010.030 Temporary Duty [TDY] and Local Travel Authorization Processing) | <ul style="list-style-type: none"> Submitted Individual Trip-by-Trip Travel Authorization with indication of which travel expenses are anticipated to be paid in-kind | <ul style="list-style-type: none"> Request for funds availability check |
| 2 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 3 | | a. Approve Individual Trip-by-Trip Travel Authorization b. Request obligation of funds (TRT.010.030 Temporary Duty [TDY] and Local Travel Authorization Processing) | <ul style="list-style-type: none"> Submitted Individual Trip-by-Trip Travel Authorization Funds availability response | <ul style="list-style-type: none"> Approved Individual Trip-by-Trip Travel Authorization Traveler payee information Funds obligation request |



Use Case 100.FFM.L3.01 Travel Sponsored by Non-Federal Source

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|--|--|--|
| 4 | a. Receive and update traveler payee information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process funds obligation request (FFM.030.020 Obligation Management) | | <ul style="list-style-type: none"> Traveler payee information (FR) Funds obligation request (FR) | <ul style="list-style-type: none"> Updated traveler payee information Appropriate 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) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated (FR) |
| 6 | | a. Receive and evaluate TDY Travel Voucher that indicates travel expenses paid in-kind by a Non-Federal Source, paid using the IBA government-issued travel card and paid in cash b. Request funds availability check (TRT.010.060 Temporary Duty [TDY] and Local Travel Voucher Processing and Audit) | <ul style="list-style-type: none"> Submitted TDY Travel Voucher with indication of travel expenses paid in-kind by a Non-Federal Source, paid using the IBA government-issued travel card, and paid in cash | <ul style="list-style-type: none"> Request for funds availability check |



Use Case 100.FFM.L3.01 Travel Sponsored by Non-Federal Source

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|--|---|---|--|
| 7 | Receive and process request for funds availability check (FFM.010.020 Fund Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 8 | | a. Approve TDY travel voucher b. Request de-obligation of funds for expense items paid in-kind by Non-Federal Source c. Provide traveler payee information d. Request payment to charge card issuer company and traveler (TRT.010.060 Temporary Duty [TDY] and Local Travel Voucher Processing and Audit) | <ul style="list-style-type: none"> Funds availability response Submitted TDY Travel Voucher with indication of travel expenses paid in-kind by a Non-Federal Source, paid using the IBA government-issued travel card, and paid in cash | <ul style="list-style-type: none"> Approved TDY travel voucher Request for de-obligation of funds Request for payment to charge card issuer company, including company UEI Traveler payee information Request for payment to traveler |
| 9 | a. Receive and process request for de-obligation of unused PCS authorization funds (FFM.030.020 Obligation Management) b. Receive payment request to charge card issuer company, retrieve company information from GSA SAM, and update company payee information | | <ul style="list-style-type: none"> Request for de-obligation of funds ^(FR) Request for payment to charge card issuer company, including company UEI ^(FR) Traveler payee information ^(FR) Request for payment to traveler ^(FR) | <ul style="list-style-type: none"> Appropriate de-obligation GL entries created with reference to source information Updated company payee information Updated employee payee information Appropriate payable GL entries created with |



Use Case 100.FFM.L3.01 Travel Sponsored by Non-Federal Source

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|--|--|---------------|---|---|
| | <p>(FFM.030.010 Payee Setup and Maintenance)</p> <p>c. Process payment request to charge card issuer company (FFM.030.070 Payment Processing - Commercial Payments)</p> <p>d. Receive and update traveler payee information (FFM.030.010 Payee Setup and Maintenance)</p> <p>e. Receive and process payment request to traveler (FFM.030.050 Payment Processing - Travel TDY and Local Payments)</p> <p>f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount and liquidate obligation (FFM.030.020 Obligation Management)</p> <p>g. Generate payment transaction for charge card issuer company (FFM.030.070 Payment Processing - Commercial Payments)</p> | | <ul style="list-style-type: none"> Disbursement confirmation information | <p>reference to source information</p> <ul style="list-style-type: none"> Payment transactions Appropriate obligation liquidation GL entries created with reference to source information Certified disbursement schedule (FR) Appropriate payable liquidation GL entries created with reference to source information Appropriate disbursement-in-transit GL entries created with reference to source information Appropriate disbursement-in-transit GL entries liquidated with reference to source information Appropriate disbursement GL entries created with reference to source information Charge card issuer company receives payment Traveler receives payment |



Use Case 100.FFM.L3.01 Travel Sponsored by Non-Federal Source

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|---------------|--|---|
| | h. Generate payment transaction for traveler (FFM.030.050 Payment Processing - Travel TDY and Local Payments) i. Liquidate obligation of PCS authorization funds (FFM.030.020 Obligation Management) j. Generate disbursement schedule (FFM.030.110 Payment Disbursement) k. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) l. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation) | | | |
| 10 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |



Use Case 100.FFM.L3.01 Travel Sponsored by Non-Federal Source

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---------------|---|---|
| 11 | Provide travel-related financial management information (e.g., status of obligations and payments) as scheduled or requested (FFM.110.040 Financial Performance and Operational Reporting) | | <ul style="list-style-type: none"> Financial management entries with reference to source information GL account information | <ul style="list-style-type: none"> Periodic travel-related financial management information with reference to source information |



Appendix A: FFM Business Use Case Library Documents

Library Document Content

FFM Business Use Case Library

010 Budget Formulation-to-Execution

020 Acquire-to-Dispose

030 Request-to-Procure

040 Procure-to-Pay

050 Bill-to-Collect

060 Record-to-Report

070 Agree-to-Reimburse

080 Apply-to-Perform

090 Hire-to-Retire

100 Book-to-Reimburse

110 Apply-to-Repay

Business Use Case Document Name

FFM Business Use Case Library Overview

FFM Use Cases 010 Budget Formulation-to-Execution

FFM Use Cases 020 Acquire-to-Dispose

FFM Use Cases 030 Request-to-Procure

FFM Use Cases 040 Procure-to-Pay

FFM Use Cases 050 Bill-to-Collect

FFM Use Cases 060 Record-to-Report

FFM Use Cases 070 Agree-to-Reimburse

FFM Use Cases 080 Apply-to-Perform

FFM Use Cases 090 Hire-to-Retire

FFM Use Cases 100 Book-to-Reimburse

FFM Use Cases 110 Apply-to-Repay