

Federal Financial Management Business Use Cases for Budget Formulation-to-Execution

January 12, 2018

TABLE OF CONTENTS

| PURPOSE | 1 |
|--|----|
| BUSINESS USE CASE STRUCTURE | 1 |
| BUDGET FORMULATION-TO-EXECUTION BUSINESS USE CASES | |
| 010.FFM.L1.01 Budget Authority Set-Up | |
| 010.FFM.L1.02 Spending Authority from Offsetting Collections (Reimbursables) | |
| 010.FFM.L1.03 Budget Authority Transfers | |
| 010.FFM.L1.04 Continuing Resolution | |
| 010.FFM.L3.01 Special Authorities | |
| APPENDIX A LINKS TO FIT BUSINESS USE CASE LIBRARY DOCUMENTS | |
| ALLENDIA A LINKS TO THE DUSINESS USE CASE LIDRART DOCUMENTS | 41 |



PURPOSE

Treasury's Office of Financial Innovation and Transformation (FIT) is the Line of Business (LoB) Managing Partner for the Federal Financial Management (FFM) service area. FIT has developed a library of FFM Business Use Cases which reflect the business needs of the financial management community. The library consists of the *Federal Financial Management Business Use Case Library Overview*, that provides the framework for understanding and using the business use cases, and a series of documents containing the business use cases organized within end-to-end business processes. A list of the available documents can be found in Appendix A.

This document contains the FFM business use cases associated with the Budget Formulation-to-Execution Business Process and should be used in conjunction with the *Federal Financial Management Business Use Case Library Overview*.

BUSINESS USE CASE STRUCTURE

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

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



Business Scenario(s) Covered: identifies differing situations or conditions that occur when executing an end-to-end business process and reflects 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.

| P a g e 1

Federal Financial Management Business Use Cases



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.

BUDGET FORMULATION-TO-EXECUTION BUSINESS USE CASES

010.FFM.L1.01 Budget Authority Set-Up

End-to-End Business Process: 010 Budget Formulation-to-Execution

Business Scenario(s) Covered

- Funds Control at Appropriation, Apportionment, Allotment, Allocation, Suballocation 1, and Suballocation 2 Levels
- Accounting Segments of Treasury Account Symbol/Fund, Organization, Program, Project, and Activity
- Discretionary Appropriated Funds
- Single Year, Multi-Year, and No-Year Appropriations
- Program Allocation Exceeding Organization Allotment

Business Actor(s)

Budget Office; Finance Office; Office of Management and Budget (OMB); United States Congress (Congress)

Synopsis

Single year, multi-year, and no-year funds are included in a federal agency's discretionary appropriated funds. Apportionments for each fund are requested and received from OMB. A budget operating/spend plan is developed with funds control at the appropriation, apportionment, allocation, suballocation 1 and suballocation 2 levels for Treasury accounts/funds, organizations, programs, projects, and activities. A decision is made during budget setup to establish funds control at levels different from those in place for prior years. When implementing the budget operating/spend plan in the financial management system, a program allocation that exceeds an organization's allotment is discovered and brought to the attention of the Budget Office. The over-allocation is corrected and no portion of the allotment is posted until the correction is received.

Assumptions and Dependencies

- 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.

| Page 3



010.FFM.L1.01 Budget Authority Set-Up

- 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution.
- 9. A two-step process is used to receive and process the budget operating/spend plan; the funds control levels and accounting segments are first established, then appropriation and apportionment information are loaded.
- 10. The outputs associated with the FFM event that receives and processes the budget operating/spend plan are the inputs required to enter the operating/spend plan in the financial system.

| chief the operating/spend | plan in the initialitia system. |
|---------------------------|---|
| FFMSR ID Reference(s) | 1.1.2; 2.1.1; 2.1.2 |
| Initiating Event | A federal agency receives its appropriation warrants. |

| 010.FFM.L1.01 BUDGET AUTHORITY SET-UP Typical Flow of Events | | | | | | | | |
|--|--|---|--|--|--|--|--|--|
| FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) | | | | | |
| 1 | a. Request and receive apportionment for each single year, multi-year, and no-year Treasury Appropriation Fund Symbol (TAFS) b. Develop budget operating/spend plan containing Program, Project, and Activity (PPA), FY Quarter, and organization allotments, program allocations, project suballocations, and activity suballocations (BFM.030.010 Budget Operating/Spend Plan Development) | Appropriation warrants OMB-approved apportionments | Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information organization allotment information, program allocation information, project suballocation information information, and activity suballocation information | | | | | |

' a g e 4 Version: 1/12/2018 Budget Formulation-to-Dispose Request-to-Procure Pay Record-to-Report Record-to-Reimburse Agree-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Record Record-to-Record-to-Record Record-to-Record Record Reco

| | 0.FFM.L1.01 BUDGET AUTHOR pical Flow of Events | | | |
|---|---|---------------|---|---|
| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
| 2 | a. Receive and process budget information and set up the funds control structure, levels, and accounting segments, including TAFS/PPA/FY Quarter and organization (FFM.010.010 Budget Setup and Maintenance) – budget activity b. Establish spending authority and apportionment funding for revolving fund and allotted funding for organizations (FFM.010.020 Funds Allocation and Control) | | Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information, organization allotment information, program allocation information, project suballocation information and activity suballocation information. | Appropriate funds control levels and accounting segments established Appropriate appropriation and apportionment funding entries created with reference to source information Appropriate allotment funding entries created with reference to source information Appropriate allocation and suballocation funding entries created with reference to source information Appropriate allocation and suballocation funding entries created with reference to source information Notification one of the program allocations exceeded its organization allotment |
| 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 |

| P a g e 5

| Budget | Acquire to | Poguest to | Drocuro to | Bill-to- | Pocord to | Agroo to | Apply to | Hiro to | Book-to- | Apply to |
|-----------------|-------------|------------|-------------|----------|-----------|------------------------|----------------------|---------|------------|----------|
| Formulation-to- | Acquire-to- | Para | Procure-to- | 20 0-H | Report | Agree-to- Reimburse | Apply-to- Perform | Retire | Reimburse | Renay |
| Execution | Dispuse | Procure | Fay | Collect | пероп | Reilliburse | Perioriii | Retire | Kelliburse | Repay |

| | O.FFM.L1.01 BUDGET AUTHORI | гу Ѕет-UР | | |
|----|---|---|--|---|
| Ty | pical Flow of Events FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
| 4 | | Revise budget operating/spend plan to correct program allocation exceeding organization allotment (BFM.030.010 Budget Operating/Spend Plan Development) | Notification one of the program allocations exceeded its organization allotment | Revised budget operating/spend plan |
| 5 | Receive and process revised budget operating/spend plan with correction of program allocation (FFM.010.020 Funds Allocation and Control) | | Revised budget operating/spend plan | Appropriate allocation and suballocation funding entries created with reference to source information |
| 6 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | GL entries | Appropriate GL accounts updated |

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

010.FFM.L1.02 Spending Authority from Offsetting Collections (Reimbursables)

End-to-End Business Process: 010 Budget Formulation-to-Execution

Business Scenario(s) Covered

• Reimbursable Authority

• Revolving Funds

Business Actor(s)

Budget Office; Finance Office; Office of Management and Budget (OMB); United States Congress (Congress)

Synopsis

Multiple services are provided by a federal agency on a reimbursable basis. Approval for a revolving fund and associated budget authority in the form of spending authority from offsetting collections is received by the agency. Anticipated budgetary resources from collections, reimbursements, and other income are apportioned to the agency, and budgetary resources are allotted by the agency to organizations to provide the services.

Assumptions and Dependencies

- 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution.
- 9. Approval of the revolving fund is included in the Congressionally approved budget bill and the fund has been established with Treasury.
- 10. A signed reimbursable agreement is in place that supports the allotment of funding.

| FFMSR ID Reference(s) | 1.1.2; 2.1.1; 2.1.2 |
|-------------------------|---|
| Initiating Event | A federal agency receives revolving fund approval and budget authority. |

g e 7 Version: 1/12/2018

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

| Typical Flow of Events | | | | | | | | |
|------------------------|---|--|---|--|--|--|--|--|
| FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) | | | | | |
| | a. Request and receive apportionment for revolving fund anticipated budgetary resources from collections, reimbursements, and other income b. Develop budget operating/spend plan containing Program, Project, and Activity (PPA), FY Quarter, and organization allotments, program allocations, project suballocations, and activity suballocations (BFM.030.010 Budget Operating/Spend Plan Development) | Approved revolving fund authority Approved budget authority OMB-approved apportionment | Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information, organization allotment information, program allocation information, project suballocation information information, and activity suballocation information | | | | | |

a g e **8**Version: 1/12/2018

| Budget | Acquire to | Request-to- | Brocuro to | Bill-to- | Record-to- | Agree-to- | Apply-to- | Hire-to- | Book-to- | Apply to |
|-----------------|------------|-------------|------------|----------|------------|-----------|-----------|----------|------------|-----------|
| Formulation-to- | Dispose | Procure | Day | Collect | Report | Daimah | D = uf = | Retire | Reimburse | Apply-to- |
| Execution | Dispuse | Procure | ray | Collect | пероп | Kelmburse | Perionii | Retire | Kelliburse | Repay |

010.FFM.L1.02 Spending Authority from Offsetting Collections (Reimbursables) **Typical Flow of Events Output(s) / Outcome(s) FFM Event** Non-FFM Event Input(s) a. Receive and process Budget operating/spend • Appropriate funds control budget information and set plan with TAFS/PPA/FY levels and accounting up the funds control Quarter appropriation and segments established structure, levels, and apportionment information, • Appropriate spending accounting segments, organization allotment authority and including TAFS/PPA/FY information, program apportionment funding allocation information, Quarter and organization entries created with (FFM.010.010 Budget project suballocation reference to source Set-up and Maintenance) information, and activity information b. Establish spending suballocation information • Appropriate allotment authority and funding entries created with apportionment funding for reference to source revolving fund and information allotted funding for organizations (FFM.010.020 Funds Allocation and Control) Post appropriate budgetary, • GL entries • Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)

| P a g e 9



010.FFM.L1.03 Budget Authority Transfers

End-to-End Business Process: 010 Budget Formulation-to-Execution

Business Scenario(s) Covered

• Appropriation Transfers

Non-Expenditure Transfers

Business Actor(s)

Budget Office; Finance Office; Office of Management and Budget (OMB); United States Congress (Congress); Federal Agency Receiving

Synopsis

Approval to execute two transfers from one of its appropriated funds is requested and received by an agency. These are:

- An appropriation transfer to another federal agency to support a mutually beneficial activity (e.g., Department of Energy (DOE) to Environmental Protection Agency (EPA) for a cleanup activity).
- A non-expenditure transfer to another one of the agency's programs which has its own appropriated funds (e.g., in conjunction with a transfer of an activity from one program which has its own appropriated funds to another program which has its own appropriated funds).

Assumptions and Dependencies

- 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution.

| o. The agency budget has been approved by Congress and OMB without chaetinent of a continuing resolution. | | | | | | | |
|---|---|--|--|--|--|--|--|
| FFMSR ID Reference(s) | 1.1.2; 2.1.2 | | | | | | |
| Initiating Event | Federal agency requests transfer of budget authority. | | | | | | |

| P a g e 10

| | Budget | Acquire to | Reguest-to- | Procure to | Bill-to- | Record-to- | Agree-to- | Apply-to- | Hire-to- | Book-to- | Apply to |
|---|-----------------|-------------|-------------|-------------|----------|------------|------------|-----------|----------|-----------|-----------|
| | Formulation-to- | Acquire-to- | | Procure-to- | Collect | Report | Reimburse | | Retire | Daimsh | Apply-to- |
| 1 | Execution | Dispose | Procure | Pay | Collect | кероп | Kelliburse | Perionii | Ketile | Reimburse | Repay |

010.FFM.L1.03 BUDGET AUTHORITY TRANSFERS **Typical Flow of Events Non-FFM Event FFM Event** Input(s) **Output(s) / Outcome(s)** Receive approval of 1 Appropriation transfer • Appropriation transfer appropriation transfer to approval information another agency (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment) 2 Receive and process Appropriation transfer • Appropriate appropriation appropriation transfer information transfer entry created with information reference to source (FFM.010.020 Fund information Allocation and Control) 3 Post appropriate budgetary, • GL entries • Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) Receive approval for non-Non-expenditure transfer • Non-expenditure transfer expenditure transfer from one approval information program's appropriation fund to another program's appropriation fund (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)

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

010.FFM.L1.03 BUDGET AUTHORITY TRANSFERS **Typical Flow of Events FFM Event Non-FFM Event Output(s) / Outcome(s)** Input(s) 5 Receive and process non-• Non-expenditure transfer • Appropriate nonexpenditure transfer expenditure transfer entries information information for each program's (FFM.010.020 Fund appropriated fund created Allocation and Control) with reference to source information **6** Post appropriate budgetary, • GL entries • Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)

| P a g e 12

Budget
Formulation-toExecution

Acquire-toDispose

Request-toProcure

Procure-toPay

Bill-toCollect

Record-toReport

Record-toReimburse

Apply-toReimburse

Apply-toReimburse

Apply-toReimburse

Report

Report

Report

Record-toReimburse

Report

Record-toReimburse

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Record-toReimburse

Record-to

010.FFM.L1.04 Continuing Resolution

End-to-End Business Process: 010 Budget Formulation-to-Execution

Business Scenario(s) Covered

• Continuing Resolution

Business Actor(s)

Budget Office; Finance Office; Office of Management and Budget (OMB); United States Congress (Congress)

Synopsis

A Continuing Resolution (CR-1) is enacted at the beginning of the fiscal year and the budget is set up according to CR-1 apportionments. The approved budget is not in place when CR-1 expires and a second CR (CR-2) is enacted. The budget is set up reflecting CR-2 apportionments. The budget is approved before CR-2 expires. OMB apportionments are requested and received. Appropriation warrants, if any, are received. Budget set-up is completed.

Assumptions and Dependencies

- 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. OMB issues a bulletin to apportion funds available under the CRs.
- 9. No exceptions to the issued OMB CR bulletins/guidance is requested by the agency.
- 10. The agency receives no Treasury warrants for the CRs.
- 11. Care is exercised in determining which obligations and expenditures to make (e.g., continuation of IT security services for critical financial systems) and no new programs are started. Funds availability checks are made to ensure obligations and expenditures do not exceed the amount available under the CRs. Award documents are marked "subject to availability of funds."

g e 13 Version: 1/12/2018

| Budget | Acquire to | Poguest to | Drocuro to | Bill-to- | Posord to | Agrae to | Apply to | Hire-to- | Book to | Apply to |
|-----------------|------------|------------------------|-------------|----------|------------|-----------|----------------------|----------|-----------|----------|
| Formulation-to- | Disposo | Request-to- Procure | Procure-to- | C-II | Record-to- | Agree-to- | Apply-to- Perform | 200 | Book-to- | Popav |
| Execution | Dispose | Flocule | Fay | Collect | керог | Reimburse | Perionii | Ketire | Reimburse | керау |

010.FFM.L1.04 Continuing Resolution

- 12. Impact of incremental CR funding is shown in a separate Request-to-Procure process. Funds availability checks are made for invoices paid during the CR.
- 13. Agency apportionments from the budget passed by Congress are sufficient to cover obligations and spending incurred during the CRs.

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|-----------------------|---|
| FFMSR ID Reference(s) | 1.1.2; 2.1.1; 2.1.2; 2.1.3 |
| Initiating Event | A new fiscal year begins before a Congressionally approved budget is signed by the President. |

| 010. | FFM.L1.04 CONTINUING RESOL | UTION | | |
|------|----------------------------|--|--|---|
| Тур | ical Flow of Events | | | |
| | FM Event | Non-FM Event | Input(s) | Output(s) / Outcome(s) |
| 1 | | a. Develop CR-1 budget operating/spend plan containing Treasury Appropriation Fund Symbol (TAFS) and Program/Project/Activity (PPA) apportionment information and organization allotment and allocation information b. Request loading of CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information (BFM.030.010 Budget Operating/Spend Plan Development) | Funding authority from Congressional CR-1 OMB CR-1 apportionment memo | CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information Request for loading of CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information into the financial system |

| P a g e 14

Budget Formulation-to-Dispose Procure Pay Bill-to-Collect Record-to-Report Reimburse Apply-to-Perform Retire Record-to-Reimburse Perform Retire Record-to-Reimburse Perform Retire Record-to-Record-

010.FFM.L1.04 CONTINUING RESOLUTION **Typical Flow of Events Non-FM Event Output(s) / Outcome(s) FM Event** Input(s) a. Receive and process 2 • Loaded CR-1 budget • CR-1 budget request for loading of operating/spend plan with operating/spend plan with budget information into TAFS/PPA apportionment TAFS/PPA apportionment the financial system information and information and (FFM.010.010 Budget organization allotment organization allotment Set-up and Maintenance) and allocation information and allocation information b. Establish budgetary Request for loading of Appropriate CR-1 funds resource reporting CR-1 budget control levels and attributes and accounting operating/spend plan with accounting segments segments, including TAFS/PPA apportionment established with reference TAFS/PPA and information and to source information organization organization allotment Appropriate (FFM.010.010 Budget and allocation information apportionment funding Set-up and Maintenance) into the financial system entries created with c. Set up the funds control reference to source structure and levels information (FFM.010.020 Funds Appropriate allotment and Allocation and Control) allocation funding entries created with reference to source information 3 Post appropriate budgetary, GL entries Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)

| P a g e 15

Budget Formulation-to-Dispose Procure Pay Bill-to-Collect Record-to-Rejmburse Perform Hire-to-Retire

010.FFM.L1.04 CONTINUING RESOLUTION **Typical Flow of Events FM Event Non-FM Event Output(s) / Outcome(s)** Input(s) 4 Request information on • Loaded CR-1 budget Request for information current year spending on current year spending operating/spend plan with (BFM.030.020 Budget TAFS/PPA apportionment Operating/Spend Plan information and Monitoring and Adjustment) organization allotment and allocation information Receive and process request Request for information Information on current for information on current on current year spending year spending year spending and status (FFM.010.030 Budgetary Reporting) Monitor budget/operating • Request for adjustment to Information on current spend plan and determine year funding operating/spend plan, if any need for adjustment (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment) Receive and process request Request for adjustment to • Appropriate budget set-up for adjustment to update entries with operating/spend plan, if budget/operating spend plan, reference to source any if any information (FFM.010.010 Budget Set-up and Maintenance)

| Page 16

| Budget | Acquire to | Request-to- | Procure-to- | Bill-to- | Record-to- | Agree-to- | Apply to | Hire-to- | Book-to- | Apply to |
|----------------|------------|-------------|-------------|----------|------------|-----------|-----------|----------|----------------|----------|
| Formulation-to | | D | Procure-to- | Collect | Report | Daimele | Apply-to- | Retire | Datas business | Popav |
| Execution | Dispose | Procure | Fay | Collect | пероп | Reimburse | Perform | Ketile | Reimburse | Repay |

| 010 | .FFM.L1.04 CONTINUING | RESOLUTION | | |
|-----|-----------------------|--|----------|---|
| Typ | pical Flow of Events | | | |
| | FM Event | Non-FM Event | Input(s) | Output(s) / Outcome(s) |
| 8 | | a. Develop CR-2 budget operating/spend plan containing TAFS/PPA apportionment information and organization allotment and allocation information b. Request loading of CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information (BFM.030.010 Budget Operating/Spend Plan Development) | | CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information Request for loading of incremental CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information |

a g e 17

Version: 1/12/2018

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

010.FFM.L1.04 CONTINUING RESOLUTION **Typical Flow of Events Non-FM Event Output(s) / Outcome(s)** FM Event Input(s) a. Receive and process • Loaded CR-2 incremental • CR-2 budget request for loading of CRoperating/spend plan with budget operating/spend 2 budget operating/spend TAFS/PPA apportionment plan with TAFS/PPA plan with TAFS/PPA information and apportionment apportionment organization allotment information and information and and allocation information organization allotment organization allotment Request for loading of and allocation information and allocation information incremental CR-2 budget Appropriate CR-2 funds (FFM.010.010 Budget operating/spend plan with control levels and Set-up and Maintenance) TAFS/PPA apportionment accounting segments b. Establish budgetary information and established resource reporting organization allotment Appropriate incremental attributes and accounting and allocation information apportionment funding segments, including entries created with TAFS/PPA and reference to source organization information (FFM.010.010 Budget Appropriate incremental Set-up and Maintenance) allotment and allocation c. Set up the funds control funding entries created structure and levels with reference to source (FFM.010.020 Funds information Allocation and Control) Post appropriate budgetary, GL entries 10 Appropriate GL accounts proprietary, and/or updated memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)

| Page 18

Budget Formulation-to-Dispose Procure Pay Sill-to-Collect Record-to-Reimburse Agree-to-Reimburse Apply-to-Perform Retire Book-to-Reimburse

010.FFM.L1.04 CONTINUING RESOLUTION **Typical Flow of Events FM Event Non-FM Event Output(s) / Outcome(s)** Input(s) Request information on 11 • Loaded CR-2 budget Request for information current year spending on current year spending operating/spend plan with (BFM.030.020 Budget TAFS/PPA apportionment Operating/Spend Plan information and Monitoring and Adjustment) organization allotment and allocation information **12** Receive and process request Request for information • Information on current year for information on current on current year spending spending year spending and status (FFM.010.030 Budgetary Reporting) Monitor budget/operating • Request for adjustment to 13 Information on current spend plan and determine year funding operating/spend plan, if any need for adjustment (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment) Receive and process request Request for adjustment to • Appropriate budget set-up for adjustment to update entries with operating/spend plan, if budget/operating spend plan, reference to source any if any information (FFM.010.010 Budget Set-up and Maintenance)

| P a g e 19

| Budget | Acquire to | Request-to- | Draguro to | Bill-to- | Record-to- | Agree-to- | Apply to | Hire-to- | Book-to- | Apply to |
|-----------------|------------|-------------|-------------|----------|------------|------------|----------|----------|------------|-----------|
| Formulation-to- | Dispose | Procure | Procure-to- | Collect | Report | Reimburse | | Retire | Reimburse | Apply-to- |
| Execution | Dispose | Procure | ray | Collect | пероп | Kelliburse | Perionii | Retire | Kelliburse | Repay |

010.FFM.L1.04 CONTINUING RESOLUTION **Typical Flow of Events FM Event Non-FM Event Output(s) / Outcome(s)** Input(s) a. Request and receive from 15 **Enacted appropriations** Incremental budget OMB approved budget bill operating/spend plan appropriations and containing TAFS/PPA/FY Appropriation warrants (if apportionment for each Quarter appropriation and any) TAFS/PPA/FY Quarter apportionment OMB-approved b. Develop budget information and apportionments operating/spend plan organization allotment containing TAFS/PPA/FY and allocation information Quarter appropriation and Request for loading of apportionment incremental budget information and operating/spend plan with organization allotment TAFS/PPA/FY Quarter and allocation information appropriation and c. Request loading of budget apportionment operating/spend plan with information and TAFS/PPA/FY Ouarter organization allotment appropriation and and allocation information apportionment information and organization allotment and allocation information (BFM.030.010 Budget Operating/Spend Plan Development)

| P a g e 20

Budget
Formulation-toExecution

Acquire-to Dispose Request-to-

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Agree-toeimburse Apply-to

Hire-to-

Book-to

Apply-to-Repay

010.FFM.L1.04 CONTINUING RESOLUTION

| Тур | ical Flow of Events FM Event | Non-FM Event | Input(s) | Output(s) / Outcome(s) |
|-----|--|--------------|---|---|
| 16 | a. Receive and process request for loading of incremental budget operating/spend plan into the financial system (FFM.010.010 Budget Set-up and Maintenance) b. Establish budgetary resource reporting attributes and accounting segments, including TAFS/PPA/FY Quarter and organization (FFM.010.010 Budget Set-up and Maintenance) c. Set up the funds control structure and levels (FFM.010.020 Funds Allocation and Control) | | Incremental budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information Request for loading of incremental budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information | Loaded incremental budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information. Appropriate funds control levels and accounting segments established Appropriate appropriation and incremental apportionment funding entries created with reference to source information Appropriate incremental allotment and allocation funding entries created with reference to source information |
| 17 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | GL entries | Appropriate GL accounts updated |

| P a g e 21

010.FFM.L3.01 Special Authorities

End-to-End Business Process: 010 Budget Formulation-to-Execution

Business Scenario(s) Covered

- Spending Authority from Offsetting Collections (e.g., Donation Revenues, Reimbursable Revenues)
- Special Limitations from Budget Formulation

- Direct and Guaranteed Loan Authority
- Contract Authority

Business Actor(s)

Budget Office; Finance Office; Program Office; Office of Management and Budget (OMB); United States Congress (Congress)

Synopsis

Based on appropriations, budget apportionments are requested and received. Anticipated budgetary resources from collections, reimbursements, and other income are apportioned to the agency and budgetary resources are allotted by the agency to organizations to provide services. A subset of spending authority from offsetting collections from reimbursable agreements is restricted, allowing those funds to be used only for specific purposes. Budget formulation notes are included in the apportionment that reflect this limitation. Budgetary controls are established to enforce the limitations. Direct and guaranteed loan authority is provided through approved borrowing authority and apportionments that can be allocated to appropriate financing accounts, liquidating accounts, and program accounts. To support a contract that must be awarded on the first day of the subsequent fiscal year, contract authority is requested and received for the third quarter of the budget year.

Assumptions and Dependencies

- 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems.
- 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.
- 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.
- 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string.
- 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.
- 6. All predecessor activities required to trigger the Initiating Event have been completed.
- 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.
- 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution.
- 9. All loans impacted by the direct and guaranteed loan authority occur after enactment of the Credit Reform Act.

FFMSR ID Reference(s) 1.1.2; 1.3.1; 2.1.1; 2.1.2; 2.1.3

g e 22

Federal Financial Management Business Use Cases

| 010.FFM.L3.01 Special Authorities | | | | |
|-----------------------------------|---|--|--|--|
| Initiating Event | An agency receives its budget apportionment for the coming fiscal year. | | | |

| USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES | | | | | | | |
|--|-----------|---------------|----------|------------------------|--|--|--|
| Typical Flow of Events | | | | | | | |
| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) | | | |

Budget Formulation-to-Execution Procure Pay Procure-to-Pay Record-to-Report Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-Reimburse Record-to-

| USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES | | | | | | | | | |
|--|------------------------|--|--|---|--|--|--|--|--|
| Ty | Typical Flow of Events | | | | | | | | |
| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) | | | | | |
| 1 | | a. Request and receive apportionment and Treasury Appropriation Fund Symbol (TAFS), including: • Spending authority from offsetting collections with notes on restriction of use • Borrowing authority, financing accounts, liquidating accounts, and program accounts • Contract authority b. Develop budget operating/spend plan containing TAFS/Program Project Activity (PPA)/FY Quarter appropriation and apportionment information, and organization allotment and allocation information c. Request budget information be loaded into the financial system (BFM.030.010 Budget Operating/Spend Plan Development) | Treasury warrants Restrictions of use of offsetting collections from some reimbursable agreements OMB-approved apportionments including: Approved budget authority from offsetting collections Borrowing authority, financing accounts, liquidating accounts, and program accounts Contract authority | Budget operating/spend plan containing TAFS/PPA/FA Quarter appropriation and apportionment information, organization allotment information, including: Approved budget authority from offsetting collections restricted as specified in budget formulation notes Borrowing authority, financing accounts, liquidating accounts, and program accounts Contract authority Request for loading of budget information into the financial system | | | | | |

| P a g e 24

Budget Formulation-to-Execution

Acquire-to Dispose Request-to-

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Apply-to

Hire-

Book-to-

Apply-to-

| USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES Typical Flow of Events | | | | | | | | |
|--|--|---------------|---|---|--|--|--|--|
| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) | | | | |
| 2 | a. Receive and process request for loading of budget information into the financial system (FFM.010.010 Budget Set-up and Maintenance) b. Establish budgetary resource reporting attributes and accounting segments, including TAFS and organization (FFM.010.010 Budget Set-up and Maintenance) c. Set up the funds control structure and levels (FFM.010.020 Funds Allocation and Control) | | Budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information, and organization allotment and allocation information: Approved budget authority from offsetting collections Borrowing authority, financing accounts, liquidating accounts, and program accounts Contract authority Request for loading of budget information into the financial system | Appropriate funds control levels and accounting segments established with reference to source information Appropriate appropriation and apportionment funding entries created with reference to source information Appropriate spending authority and apportionment funding entries created with reference to source information Appropriate borrowing authority, financing accounts, liquidating accounts and program accounts, and apportionment funding entries created with reference to source information Appropriate contract authority entry created with reference to source information Appropriate allotment funding entries created with reference to source information Appropriate allotment funding entries created with reference to source information | | | | |

| Budget | Acquire to | Poguest to | Draguro to | Bill-to- | Posord to | Agroo to | Apply to | Hire-to- | Book-to- | Apply to |
|-----------------|------------|------------|-------------|----------|------------|-----------|----------------------|----------|-----------|----------|
| Formulation-to- | Dispose | D | Procure-to- | Collect | Record-to- | Agree-to- | Apply-to- Perform | Retire | Doimburgo | Popav |
| Execution | Dispuse | Procure | Рау | Collect | кероп | Reimburse | Perioriii | Ketire | Reimburse | Repay |

| USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES | | | | | | | | |
|--|--|---------------|--|---|--|--|--|--|
| Ty | Typical Flow of Events | | | | | | | |
| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) | | | | |
| 3 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | • GL entries | Appropriate GL accounts updated | | | | |
| 4 | Provide budget execution-related financial management information (e.g., spend plan status, obligations) as scheduled or requested (FFM.110.040 Financial Performance and Operational Reporting) | | Period endBudget transactions | Periodic budget execution- related financial management information with reference to source information | | | | |

| P a g e 26

Budget
Formulation-toExecution

Acquire-toDispose

Request-toProcure

Procure-toPay

Record-toRecord-toReport

Record-toReport

Record-toReimburse

Apply-toPerform

Hire-toReimburse

Repay

Apply-toReimburse

Repay

APPENDIX A LINKS TO FIT BUSINESS USE CASE LIBRARY DOCUMENTS

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