FFM Business Use Cases for Budget Formulation-to-Execution

Release FY 2024

Table of Contents

Purpose

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

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

Business Use Case Structure

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

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

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

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

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, allotment, 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
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.

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

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 agency budget has been approved by Congress and OMB without enactment of a continuing resolution.

2.2. 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.

2.3. 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.

2.4. Funds are not obligated, expended, or disbursed until budget authority has been established in the financial system.

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; 2.1.1; 2.1.2

Initiating Event: A federal agency receives its appropriation warrants.

Use Case 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 additional funding subdivisions for the budget operating/spend plan, including Program, Project, and Activity (PPA), FY Quarter, and organization information for allotments, sub-allotments, allowances, and allocations (BFM.030.010 Budget Operating/Spend Plan Development)	• Appropriation warrants • OMB-approved apportionments	• Budget operating/spend plan with TAFS/PPA/FY Quarter and organization information for appropriations, apportionments allotments, sub-allotments, allowances, and allocations

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

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	a. Receive budget information and establish appropriated fund subdivisions and associated funding levels based on OMB apportionments and agency spend and operating plan (FFM.010.010 Budget Set-up and Maintenance) b. Set up the funds control structure, levels, and accounting segments, /for fund subdivisions based on budget operating/spend plan (FFM.010.010 Budget Set-up and Maintenance) c. 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 and organization information for appropriations, apportionments, allotments, sub-allotments, allowances, and allocations [FR]	• Appropriate funds control levels and accounting segments established • Appropriate appropriation and apportionment funding GL entries created with reference to source information • Appropriate allotment funding GL entries created with reference to source information • Appropriate allocation and suballocation funding GL 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 [FR]

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

Typical 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 (FR)	• Appropriate allocation and suballocation funding GL 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 (FR)

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

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 agency budget has been approved by Congress and OMB without enactment of a continuing resolution.

2.2. Approval of the revolving fund is included in the Congressionally approved budget bill and the fund has been established with Treasury.

2.3. A signed reimbursable agreement is in place that supports the allotment of funding.

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

<u>Federal Records Management</u>

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; 2.1.1; 2.1.2

Initiating Event: A federal agency receives revolving fund approval and budget authority.

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

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Request and receive apportionment for revolving fund anticipated budgetary resources from collections, reimbursements, and other income b. Develop additional funding subdivisions for the budget operating/spend plan including Program, Project, and Activity (PPA), FY Quarter, and organization information for apportionments, allotments, sub-allotments, allowances, and allocations (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 and organization information for apportionments, allotments allowances, and allocations

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	a. Receive budget information and establish fund subdivisions and associated funding levels based on OMB apportionments and agency spend/operating plan b. Set up the funds control structure, levels, and accounting segments for fund subdivisions based on budget operating/spend plan (FFM.010.010 Budget Set-up and Maintenance) c. 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 and organization information for, apportionments, allotments, sub-allotments, and allocations ^(FR)	• Appropriate funds control levels and accounting segments established • Appropriate spending authority and apportionment funding GL entries created with reference to source information • Appropriate allotment, sub-allotment, allowance, and allocation funding GL entries created with reference to source information
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated ^(FR)

010.FFM.L1.03 Budget Authority Transfers

End-to-End Business Process: 010 Budget Formulation-to-Execution
Business Scenario(s) Covered
• Nonexpenditure Appropriation Transfers
Business Actor(s)
Budget Office; Finance Office; Treasury Fiscal Service
Synopsis
The agency identifies the need to transfer authority to obligate 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). The agency also identifies the need to transfer authority to obligate between agency programs to shift resources from one purpose to another. The two nonexpenditure appropriation transfer requests are submitted to Treasury Fiscal Service for the review, certification, and approval of the two transfers of authority to obligate. Approval is received for both transfers. Both of the approved transfers are recorded to adjust the agency's budget.
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 agency budget has been approved by Congress and OMB without enactment of a continuing resolution.
2.2. The agency submits its request and receives approval for nonexpenditure appropriation transfers using the Treasury Fiscal Service Central Accounting Reporting System (CARS) Agency Transaction Module (ATM) Nonexpenditure Transfer (NET) solution.

010.FFM.L1.03 Budget Authority Transfers

<u>Federal Records Management</u>

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; 2.1.2

Initiating Event: Federal agency identifies the need to transfer authority to obligate.

Use Case 010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Submit request to Treasury Fiscal Service for review, certification, and approval of nonexpenditure appropriation transfer to another agency b. Receive approval of transfer of funds to another agency (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	• Appropriation transfer information • Appropriation transfer approval	• Appropriation transfer request • Approved appropriation transfer request
2	Receive and process approved appropriation transfer request (FFM.010.020 Fund Allocation and Control)		• Approved appropriation transfer request [(FR)]	• Appropriate appropriation transfer GL entries created with reference to source information
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated [(FR)]

Use Case 010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4		a. Submit request to Treasury Fiscal Service for review, certification, and approval of nonexpenditure appropriation transfer between agency programs. b. Receive approval of transfer from one agency program's fund to another program's fund (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	• Appropriation transfer information • Appropriation transfer approval	• Appropriation transfer request • Approved appropriation transfer request
5	Receive and process approved appropriation transfer request (FFM.010.020 Fund Allocation and Control)		• Approved appropriation transfer request ^(FR)	• Appropriate appropriation transfer GL entries for each program's fund 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 ^(FR)

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

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. OMB issues a bulletin to apportion funds available under the CRs.

2.2. No exceptions to the issued OMB CR bulletins/guidance is requested by the agency.

2.3. The agency receives no Treasury warrants for the CRs.

2.4. 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."

010.FFM.L1.04 Continuing Resolution

2.5.	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.
2.6.	Agency apportionments from the budget passed by Congress are sufficient to cover obligations and spending incurred during the CRs.

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; 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.

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

Use Case 010.FFM.L1.04 Continuing Resolution

Typical 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), Program/Project/Activity (PPA) apportionment and additional funding subdivisions including organization information for allotments, sub-allotments, allowances, and allocations b. Request loading of CR-1 budget operating/spend plan with TAFS/PPA apportionment, and additional funding subdivisions (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 and organization information for apportionments, allotments, sub-allotments, allowances, and allocations,

Use Case 010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
2	a. Receive and load 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/PPA 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)		• CR-1 budget operating/spend plan with TAFS/PPA and organization information for apportionments, allotments, sub-allotments, allowances, and allocations [FR]	• Loaded CR-1 budget operating/spend plan with TAFS/PPA and organization information for apportionments, allotments, allotments, sub-allotments, allowances and allocations • Appropriate CR-1 funds control levels and accounting segments established with reference to source information • Appropriate apportionment funding GL entries created with reference to source information • Appropriate allotment, sub-allotment, allowance and allocation funding GL entries created with reference to source information
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated [FR]

Use Case 010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
4		Request information on current year spending (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	• Loaded CR-1 budget operating/spend plan with TAFS/PPA and organization information for apportionments allotments, sub-allotments, allowances, and allocations	• Request for information on current year spending
5	Receive and process request for information on current year spending and status (FFM.010.030 Budgetary Reporting)		• Request for information on current year spending	• Information on current year spending
6		Monitor budget/operating spend plan and determine need for adjustment (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	• Information on current year funding	• Request for adjustment to operating/spend plan, if any
7	Receive and process request for adjustment to budget/operating spend plan, if any (FFM.010.010 Budget Set-up and Maintenance)		• Request for adjustment to operating/spend plan, if any (FR)	• Appropriate budget set-up update GL entries with reference to source information

Use Case 010.FFM.L1.04 Continuing Resolution

Typical 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, and additional funding subdivisions including organization information for apportionments, allotments, sub-allotments, allowances, and allocations b. Request loading of CR-2 budget operating/spend plan with TAFS/PPA apportionment, and additional funding subdivisions organization (BFM.030.010 Budget Operating/Spend Plan Development)	• Funding authority from Congressional CR-2 • OMB CR-2 apportionment memo	• CR-2 budget operating/spend plan with TAFS/PPA and additional funding subdivisions including organization information for apportionments, allotments, sub-allotments, allowances, and allocations

Use Case 010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
9	a. Receive and load CR- 2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information (FFM.010.010 Budget Set-up and Maintenance) b. Establish budgetary resource reporting attributes and accounting segments, including TAFS/PPA 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)		• CR-2 budget operating/spend plan with TAFS/PPA apportionment, and additional funding subdivisions including organization information for allotments, sub-allotments, allowances, and allocations (FR)	• Loaded CR-2 incremental budget operating/spend plan with TAFS/PPA apportionment, and additional funding subdivisions including information for allotments, sub-allotments, allowances, and allocations • Appropriate CR-2 funds control levels and accounting segments established • Appropriate incremental apportionment funding GL entries created with reference to source information • Appropriate incremental funding subdivision GL entries created with reference to source information
10	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

Use Case 010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
11		Request information on current year spending (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	• Loaded CR-2 budget operating/spend plan with TAFS/PPA apportionments, and additional funding subdivisions include information for allotments, sub-allotments, allowances, and allocations	• Request for information on current year spending
12	Receive and process request for information on current year spending and status of funds (FFM.010.030 Budgetary Reporting)		• Request for information on current year spending	• Information on current year spending
13		Monitor budget/operating spend plan and determine need for adjustment (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	• Information on current year funding	• Request for adjustment to operating/spend plan, if any
14	Receive and process request for adjustment to budget/operating spend plan, if any (FFM.010.010 Budget Set-up and Maintenance)		• Request for adjustment to operating/spend plan, if any (FR)	• Appropriate budget set-up update entries with reference to source information
15	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

Use Case 010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
16		a. Request and receive from OMB approved budget appropriations and apportionment for each TAFS/PPA/FY Quarter b. Develop budget operating/spend plan with TAFS/PPA/FY Quarter and organization information for appropriations, apportionments, allotments, sub-allotments, allowances, and allocations c. Request loading of budget operating/spend plan with TAFS/PPA/FY Quarter appropriation, apportionments, and additional funding subdivisions (BFM.030.010 Budget Operating/Spend Plan Development)	• Enacted appropriations bill • Appropriation warrants (if any) • OMB-approved apportionments	• Incremental budget operating/spend plan with TAFS/PPA/FY Quarter and organization information for appropriations, apportionments, allotments, sub-allotments, allowances, and allocations

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

Use Case 010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
17	a. Receive and load 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 with TAFS/PPA/FY Quarter and organization information for appropriations, apportionments, allotments, sub-allotments, allowances, and allocations (FR)	• Loaded incremental budget operating/spend plan containing TAFS/PPA/FY Quarter and organization information for appropriations, apportionments, allotments, sub-allotments, allowances, and allocations • Appropriate funds control levels and accounting segments established • Appropriate appropriation and incremental apportionment funding GL entries created with reference to source information • Appropriate incremental funding subdivision GL entries created with reference to source information
18	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

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

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.

010.FFM.L3.01 Special Authorities

Business Use Case Specific

2.1. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution.

2.2. All loans impacted by the direct and guaranteed loan authority occur after enactment of the Credit Reform Act.

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; 1.3.1; 2.1.1; 2.1.2; 2.1.3

Initiating Event: An agency receives its budget apportionment for the coming fiscal year.

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

Use Case 010.FFM.L3.01 Special Authorities

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
2	a. Receive and load budget information into the financial system (FFM.010.010 Budget Set-up and Maintenance)		• Budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information,	• Appropriate funds control levels and accounting segments established with reference to source information

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

Use Case 010.FFM.L3.01 Special Authorities

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	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)		and organization allotment and allocation information: [FR] ○ Approved budget authority from offsetting collections ○ Borrowing authority, financing accounts, liquidating accounts, and program accounts ○ Contract authority	• Appropriate appropriation and apportionment funding GL entries created with reference to source information • Appropriate spending authority and apportionment funding GL entries created with reference to source information • Appropriate borrowing authority, financing accounts, liquidating accounts and program accounts, and apportionment funding GL entries created with reference to source information • Appropriate contract authority GL entry created with reference to source information • Appropriate allotment funding GL entries created with reference to source information
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated [FR]

Use Case 010.FFM.L3.01 Special Authorities

	Typical Flow of Events			
	FFM Event	**Non-FFM Event**	**Input(s)**	**Output(s) / Outcome(s)**
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 end budget transactions	• Periodic budget execution-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	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

Business Use Case Document Name