



FFM Business Use Cases for Apply-to-Repay

Release FY 2024



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Purpose

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

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

Business Use Case Structure

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

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



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

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

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

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

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

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



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

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



Apply-to-Repay Business Use Cases

110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

End-to-End Business Process: 110 Apply-to-Repay

Business Scenario(s) Covered

- Disbursement of a Loan
- Establishment of Principal Receivable
- Interest Accrual
- Collection of Interest and Principal

Business Actor(s)

Finance Office, Federal Agency Lender; Non-Federal Borrower (e.g., a small business)

Synopsis

A Federal Agency Lender makes an unsecured direct loan to a Non-Federal Borrower. The Federal Agency Lender disburses the loan, accrues interest and collects principal and interest from the Non-Federal Borrower. The Federal Agency Lender provides loan-related information for reporting to the Non-Federal Borrower.

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.



110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

Business Use Case Specific

- 2.1 The loan approval and loan documentation contain the terms and conditions of the principal, interest, and administrative fees.
- 2.2 The borrower has already been set up in the FM system.
- 2.3 The loan transactions are provided to the FM System on a per loan basis.
- 2.4 The borrower's loan repayments are processed through a Treasury central service (e.g., lockbox or online payment system).
- 2.5 The loan is subject to the Federal Credit Reform Act.
- 2.6 The federal agency has received borrowing authority to cover the loan.
- 2.7 The federal agency has already calculated loan value, subsidy cost and administrative expense.
- 2.8 The federal agency has received appropriated funds for initial subsidy cost and administrative expense.
- 2.9 The periodic subsidy re-estimate activity and FM impacts are performed by a different business process.
- 2.10 The federal agency has already borrowed the necessary funding from Treasury or Federal Financing Bank.
- 2.11 The federal agency has already obligated the funds for the loan program including the obligation for the subsidy expense.
- 2.12 Money borrowed to cover the loan and the subsidy expense are already in the financing account.
- 2.13 Tolerance percentages or amounts between expenditure and obligation amounts have been established.

Federal Records Management

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



110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

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

FFMSR ID Reference(s): 1.1.2; 1.1.3; 1.1.4; 1.1.5; 2.1.1; 2.1.2; 2.2.1; 2.2.2; 2.2.4; 2.2.5; 2.2.6

Initiating Event: A Federal Agency Lender disburses a direct loan to a Non-Federal Borrower.



Use Case 110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|--|---|---|--|
| 1 | | a. Execute loan documents and calculate the loan disbursement amount b. Request funds availability check (LNM.020.030 Loan Closing) | <ul style="list-style-type: none"> Approved and validated loan application Loan disbursement information, outstanding principal balance and repayment terms | <ul style="list-style-type: none"> Calculated loan disbursement amount Request for funds availability check |
| 2 | Receive and process request for funds availability check (FFM.010.020 Funds Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 3 | | a. Approve loan b. Provide borrower (payee) information c. Request disbursement of loan funds (LNM.020.030 Loan Closing) | <ul style="list-style-type: none"> Funds availability response Validated loan application | <ul style="list-style-type: none"> Borrower (payee) information Request for disbursement of loan funds |
| 4 | a. Receive and update payee information (FFM.030.010 Payee Setup and Maintenance) b. Receive and process loan disbursement request (FFM.030.090 Payment Processing - Loan Payments) c. Confirm difference between expenditure amount and obligation amount does not exceed tolerance | | <ul style="list-style-type: none"> Borrower (payee) information ^(FR) Request for disbursement of loan funds ^(FR) Disbursement confirmation information | <ul style="list-style-type: none"> Updated borrower (payee) information Payment transaction Appropriate obligation liquidation GL entries created with reference to source information Certified disbursement schedule ^(FR) Appropriate disbursement-in-transit GL entries created |



Use Case 110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|---------------|--|---|
| | percentage/amount and liquidate obligation (FFM.030.020 Obligation Management) d. Generate payment transaction (FFM.030.090 Payment Processing - Loan Payments) e. Liquidate the obligation (FFM.030.020 Obligation Management) f. Generate disbursement schedule (FFM.030.110 Payment Disbursement) g. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) h. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation) | | | with reference to source information <ul style="list-style-type: none"> • Appropriate disbursement-in-transit GL entries liquidated with reference to source information • Appropriate disbursement GL entries created with reference to source information • Borrower receives loan funds |
| 5 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> • GL entries | <ul style="list-style-type: none"> • Appropriate GL accounts updated ^(FR) |



Use Case 110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|--|---|---|--|
| 6 | | a. Request recording of loan asset financial information b. Request recurring entry for principle and interest receivables (LNM.020.030 Loan Closing) | <ul style="list-style-type: none"> Loan amortization schedule | <ul style="list-style-type: none"> Request for recording of loan asset financial information Request for principle and interest receivable recurring GL entries |
| 7 | a. Receive and process request for recording of loan asset financial information (FFM.020.020 Financial Asset Information Processing - Loans) b. Receive and process request for recurring GL entries for principle and interest payments (FFM.060.020 Public Receivable Set-up and Invoicing) c. Issue billing invoice for loan repayment (FFM.060.020 Public Receivable Set-up and Invoicing) d. Accrue interest (FFM.090.030 Accrual and Liability Processing) | | <ul style="list-style-type: none"> Request for recording of loan asset financial information ^(FR) Request for principle and interest receivable recurring GL entries ^(FR) Loan amortization schedule ^(FR) | <ul style="list-style-type: none"> Appropriate loan asset GL entries created with reference to source information Billing invoice for loan repayment Appropriate receivable GL entries created with reference to source information Appropriate interest accrual GL entries with reference to source information |



Use Case 110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|--|---|---|
| 8 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 9 | | a. Receive loan repayment b. Provide payer information c. Request processing of loan repayment (LNM.030.010 Loan Servicing) | <ul style="list-style-type: none"> Loan repayment information | <ul style="list-style-type: none"> Payer information for processing of loan repayment |
| 10 | a. Receive and update payer information (FFM.060.010 Payer Setup and Maintenance) b. Receive and process loan repayment (collection) (FFM.060.030 Public Receipt Processing) c. Recognize revenue for interest payments, as earned (FFM.040.010 Revenue Processing) d. Liquidate interest liability accrual (FFM.040.010 Revenue Processing) | | <ul style="list-style-type: none"> Payer information ^(FR) Request for processing of loan repayment ^(FR) | <ul style="list-style-type: none"> Updated payer information Appropriate receivable GL entries liquidated with reference to source information Appropriate revenue GL entries created with reference to source information Appropriate liability accrual reversal GL entries created with reference to source information |



Use Case 110.FFM.L2.01 Federal Government Direct Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|---------------|---|---|
| 11 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 12 | Generate report of loan collection (FFM.060.050 Public Receivable and Collection Reporting) | | <ul style="list-style-type: none"> Loan collection information | <ul style="list-style-type: none"> Reports on loan collection |



110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

End-to-End Business Process: 110 Apply-to-Repay

Business Scenario(s) Covered

- Aggregated Loan Portfolio
- Default on Government Guaranteed Loan

Business Actor(s)

Finance Office, Federal Agency; Lender, Borrower

Synopsis

Loans made to private sector borrowers (Borrower) by a private sector lender (Lender) are guaranteed by a federal agency (Guarantor). One guaranteed loan is subsequently found to be in default. A guaranteed loan default claim is filed with the federal agency and a default claim payment is made to the Lender. The Borrower's pledged asset is foreclosed, and is purchased at the foreclosure sale and pledged as collateral for the federal agency's guarantee of the portfolio. The difference between the value of the asset and the guarantee outlay is not collected from the Borrower after a failed attempt by the Guarantor. The debt is referred to the Treasury for collection.

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 Lender is in good standing under the laws of its state of origination, an approved lender qualified to issue federal guaranteed loans, and is not in default under any agreements with the Federal Agency Loan Guarantor.



110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

- 2.2 The Lender has qualified Borrowers for guaranteed loans and has completed loan settlements and disbursements and is qualified to issue federal government guaranteed loans.
- 2.3 The federal agency has already obligated the funds for the default claim for the guaranteed loan program.
- 2.4 Financial information is provided to the FM system on a loan portfolio level (i.e., not on a per loan basis).
- 2.5 The periodic re-estimation of liability and subsidy expenses is performed periodically in a different business process.
- 2.6 On default, a loan is removed from the pool and managed individually for guaranteed loan default claims.
- 2.7 An initial liability and subsidy expense for the guaranteed loan portfolio has already been posted in the FM system.
- 2.8 Tolerance percentages or amounts between expenditure and obligation amounts have been established.

Federal Records Management

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

FFMSR ID Reference(s): 1.1.2; 1.1.3; 1.1.4; 1.1.5; 1.2.1; 2.2.1; 2.2.2, 2.2.4, 2.2.5; 2.2.6

Initiating Event: The Lender provides updated guaranteed loan portfolio information to the federal agency.



Use Case 110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|--|--|---|
| 1 | | a. Determine the government program's loan guarantee liability for the portfolio of guaranteed loans b. Request processing of portfolio liability information (LNM.040.010 Loan Portfolio Management) | <ul style="list-style-type: none"> Face value of guaranteed loans outstanding and the amount guaranteed | <ul style="list-style-type: none"> Guaranteed loan portfolio liability information Request for processing of loan portfolio liability information |
| 2 | Receive and process request for processing of loan portfolio liability information (FFM.020.020 Financial Asset Information Processing - Loans) | | <ul style="list-style-type: none"> Guaranteed loan portfolio liability information ^(FR) Request for processing of portfolio liability information ^(FR) | <ul style="list-style-type: none"> Appropriate liability adjustment GL entries created with reference to source information |
| 3 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 4 | | a. Receive and process lender's guaranteed loan default claim b. Request funds availability check (LNM.030.040 Loan Insurance Claim Processing) | <ul style="list-style-type: none"> Notice of default claim from lender Guaranteed loan terms and collateral information | <ul style="list-style-type: none"> Validated notice of default claim from lender Request for funds availability check |



Use Case 110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|--|---|---|--|
| 5 | Receive and process request for funds availability check (FFM.010.020 Funds Allocation and Control) | | <ul style="list-style-type: none"> Request for funds availability check | <ul style="list-style-type: none"> Funds availability response |
| 6 | | a. Approve lender's guaranteed loan default claim b. Provide lender (payee) information c. Request guaranteed loan default claim disbursement (LNM.030.040 Loan Insurance Claim Processing) | <ul style="list-style-type: none"> Funds availability response Validated notice of default claim from lender | <ul style="list-style-type: none"> Approved loan default claim Lender (payee) information Request for guaranteed loan default claim disbursement |
| 7 | d. Receive and update payee information (FFM.030.010 Payee Setup and Maintenance) e. Receive and process request for guaranteed loan default claim disbursement (FFM.030.090 Payment Processing - Loan Payments) f. Confirm difference between expenditure amount and obligation amount does not exceed tolerance percentage/amount and liquidate obligation | | <ul style="list-style-type: none"> Lender (payee) information (FR) Request for guaranteed loan default claim disbursement (FR) Disbursement confirmation information | <ul style="list-style-type: none"> Updated lender (payee) information Payment transaction Appropriate obligation liquidation GL entries created with reference to source information Certified disbursement schedule (FR) Appropriate disbursement-in-transit GL entries created with reference to source information Appropriate disbursement-in-transit GL entries |



Use Case 110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|---|---|---------------|--|--|
| | (FFM.030.020 Obligation Management) g. Generate payment transaction (FFM.030.090 Payment Processing - Loan Payments) h. Liquidate the obligation (FFM.030.020 Obligation Management) i. Generate disbursement schedule (FFM.030.110 Payment Disbursement) j. Certify payment of disbursement schedule (FFM.030.110 Payment Disbursement) k. Receive confirmation of disbursement (FFM.030.120 Payment Confirmation) | | | liquidated with reference to source information <ul style="list-style-type: none"> Appropriate disbursement GL entries created with reference to source information Lender receives guaranteed loan default claim funds |
| 8 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |



Use Case 110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|---|---|--|
| 9 | | a. Determine value of foreclosed asset b. Request issuance of billing invoice for balance needed to recover guarantee paid out, offset by value of foreclosed asset (LNM.030.040 Loan Insurance Claim Processing) | <ul style="list-style-type: none"> Estimated net recovery from foreclosed asset | <ul style="list-style-type: none"> Request for recording of value of foreclosed asset Request for issuance of billing invoice for balance to recover guarantee paid out |
| 10 | a. Receive and process request to record value of foreclosed asset (FFM.020.010 Financial Asset Information Processing-Property, Plant, and Equipment) b. Receive and process request for billing invoice to recover guarantee paid out, offset by value of foreclosed asset (FFM.060.020 Public Receivable Set-up and Invoicing) | | <ul style="list-style-type: none"> Request for recording of value of foreclosed asset ^(FR) Request for billing invoice for balance to recover guarantee paid out ^(FR) | <ul style="list-style-type: none"> Appropriate asset value GL entries created with reference to source information Billing invoice for balance to recover guarantee paid out ^(FR) Appropriate receivable GL entries created with reference to source information |
| 11 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |



Use Case 110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|--|--|---|---|
| 12 | | a. Monitor age of receivable and determine accrued interest b. Request recording of accrued interest (LNM.030.040 Loan Insurance Claim Processing) | <ul style="list-style-type: none"> Receivable for balance to recover guarantee paid out | <ul style="list-style-type: none"> Request for recording of accrued interest |
| 13 | Receive and process request for recording of accrued interest (FFM.040.010 Revenue Processing) | | <ul style="list-style-type: none"> Request for recording of accrued interest ^(FR) | <ul style="list-style-type: none"> Appropriate revenue GL entries created with reference to source information |
| 14 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR) |
| 15 | | Request referral of debt to Treasury for collection (LNM.030.040 Loan Insurance Claim Processing) | <ul style="list-style-type: none"> Delinquent debt for balance to recover guarantee paid out | <ul style="list-style-type: none"> Request for referral of delinquent debt to Treasury |



Use Case 110.FFM.L2.02 Federal Government Guaranteed Loans Subject to Credit Reform

Typical Flow of Events

| | FFM Event | Non-FFM Event | Input(s) | Output(s) / Outcome(s) |
|----|---|---------------|---|--|
| 16 | Receive and process request for referral of delinquent debt to Treasury for collection (FFM.070.010 Delinquent Debt Collection) | | <ul style="list-style-type: none"> Request for referral of delinquent debt to Treasury (FR) | <ul style="list-style-type: none"> Referral to Treasury for collection (FR) Appropriate receivable GL entries created with reference to source information Appropriate interest accrual GL entries created with reference to source information |
| 17 | Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting) | | <ul style="list-style-type: none"> GL entries | <ul style="list-style-type: none"> Appropriate GL accounts updated (FR) |
| 18 | Report on delinquent debt (FFM.070.030 Delinquent Debt Reporting) | | <ul style="list-style-type: none"> Delinquent debt for balance to recover guarantee paid out | <ul style="list-style-type: none"> Delinquent debt information |



Appendix A: FFM Business Use Case Library Documents

Library Document Content

FFM Business Use Case Library

010 Budget Formulation-to-Execution

020 Acquire-to-Dispose

030 Request-to-Procure

040 Procure-to-Pay

050 Bill-to-Collect

060 Record-to-Report

070 Agree-to-Reimburse

080 Apply-to-Perform

090 Hire-to-Retire

100 Book-to-Reimburse

110 Apply-to-Repay

Business Use Case Document Name

FFM Business Use Case Library Overview

FFM Use Cases 010 Budget Formulation-to-Execution

FFM Use Cases 020 Acquire-to-Dispose

FFM Use Cases 030 Request-to-Procure

FFM Use Cases 040 Procure-to-Pay

FFM Use Cases 050 Bill-to-Collect

FFM Use Cases 060 Record-to-Report

FFM Use Cases 070 Agree-to-Reimburse

FFM Use Cases 080 Apply-to-Perform

FFM Use Cases 090 Hire-to-Retire

FFM Use Cases 100 Book-to-Reimburse

FFM Use Cases 110 Apply-to-Repay