



Federal Financial Management Business Use Cases for Record-to-Report

Release FY2025



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

Business Use Case Structure

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

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



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

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

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

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

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

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.

Change Log

Item Changed	Summary of Change	Rationale
Appendix A, FFM Business Use Case Library Documents	Removed Appendix A	Remove duplicate information
All 060 Record-to-Report Business Use Cases	<ul style="list-style-type: none"> Modified Assumptions and Dependencies Modified Input(s) and/or Output(s)/Outcome(s) 	Respond to public feedback on Federal record designations
All 060 Record-to-Report Business Use Cases	Modified Assumptions and Dependencies	Align to ERM FY2025 FIBF Business Standards
060.FFM.L1.01 Period End Adjustments and Reporting	<ul style="list-style-type: none"> Modified Business Scenario(s) Covered Modified Synopsis Modified Assumptions and Dependencies Modified Events #1, #2, #3, #4, #6, #9, #15, #16 and #20 descriptions, Input(s) and/or Output(s)/Outcome(s) Added Events #8, #12 and #18 Removed previous Events #1 and #7 	<ul style="list-style-type: none"> Respond to public feedback on miscellaneous receipts and year-end adjusting journal entries Align events with FFM Activity Description Align with Core FS Pre-Built Business Information Exchange (BIE) for Central Accounting Reporting System (CARS) Align with Core FS Pre-Built Business Reports



Item Changed	Summary of Change	Rationale
060.FFM.L2.01 Consolidated Financial Statements	<ul style="list-style-type: none"> Modified Business Scenario(s) Covered Modified Synopsis Modified Events #1, #2, #4, #5, #7, #8, #10, #11, #12, and #14 description and Output(s) / Outcome(s) Added Events #3 and #6 	<ul style="list-style-type: none"> Respond to public feedback on year-end adjusting journal entries Align with FFM Activity Description Align with Core FS Pre-Built Business Reports



Record-to-Report Business Use Cases

060.FFM.L1.01 Period End Adjustments and Reporting

End-to-End Business Process: 060 Record-to-Report

Business Scenario(s) Covered

- Audit Adjustments
- Allowance for Uncollectable Amounts
- Reclassification of Miscellaneous Receipts
- Financial Statements

Business Actor(s)

Finance Office; Program Offices

Synopsis

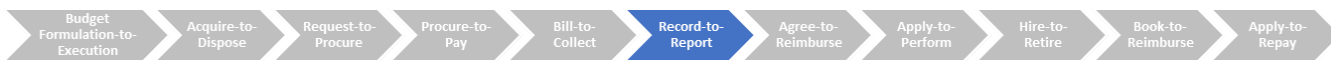
Overvaluation of an agency's real property asset is revealed by an audit finding and corrections are required in the current fiscal year (FY "n"). A journal voucher is prepared for the real property asset value adjustment and posted to the agency general ledger (GL).

The allowance for uncollectable amounts is determined and posted to the agency GL.

Treasury account monthly activity information is retrieved from Treasury, reconciled with agency account balance, activity, and transaction information, and adjusting GL entries are posted. Requests to reclassify miscellaneous receipts are received from Program Office(s), adjusting GL entries are posted, and Treasury account activity reclassification information is submitted to Treasury. Agency GL account relationship tie-points are analyzed.

The agency's United States Standard General Ledger (USSGL) account balance information is submitted to Treasury to support government-wide financial statement preparation. Agency appropriations account, object class/program activity, and award financial information is submitted to Treasury to support USAspending.gov public information sharing. Agency cumulative budgetary resource and budget execution information is submitted to OMB to support Federal government budget management.

Financial management reports on obligation, payable, receivable, delinquent debt, and reimbursable agreement status are generated and analyzed. The Treasury Report on Receivables (TROR) is generated and submitted to Treasury. Financial management reports on financial assets, revenue, and other financing sources are generated and analyzed. The agency financial statements for FY "n" are generated and published.



060.FFM.L1.01 Period End Adjustments and Reporting

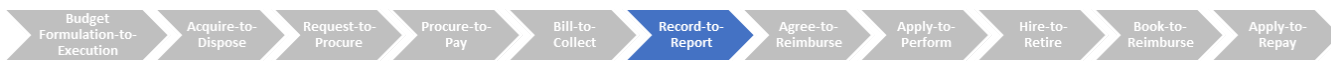
Assumptions and Dependencies

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 processes and calculations are in place for determining the appropriate allowances for uncollectable amounts.
- 2.2 The agency's statutory authority specifies the portion of the funds that are retained for use in agency operations and are reclassified to the appropriate General Fund Receipt Account (GFRA).
- 2.3 The agency retrieves Treasury account monthly activity information using the Treasury Central Accounting Reporting System (CARS) Reports component.
- 2.4 The agency submits Treasury account activity adjustment and reclassification information using the Treasury CARS Agency Transaction Module (ATM) Classification Transactions and Accountability (CTA) component.
- 2.5 The agency submits USSGL account balance information using the Treasury Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).
- 2.6 The agency submits appropriations account, object class/program activity, and award financial information for USAspending.gov using the Treasury DATA Act Broker.
- 2.7 The agency's records contain the financial management and supporting information required to produce its financial statements.
- 2.8 Both intragovernmental buy/sell activity (e.g., reimbursable work) and non-buy/sell activity (e.g., collection/revenue funds transfers) occurred in the current fiscal year.



060.FFM.L1.01 Period End Adjustments and Reporting

Federal Records Management

- 3.1 The types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless agency personnel designate a specific FFM Federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.
- 3.2 FFM Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's retention period is extended (ERM.040.040).
- 3.3 During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a records hold is placed, the Federal record is locked down until the records hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is converted to an acceptable format and/or migrated to another repository to serve out its retention period (ERM.020.050).
- 3.4 Once an FFM Federal record has met its records retention period, it is approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s): 1.1.2; 1.1.3; 1.1.4; 1.1.5; 1.3.1; 2.3.2

Initiating Event: The agency receives its audit findings for the previous fiscal year.



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1	Prepare manual journal voucher for real property asset value adjustment (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> Audit findings 	<ul style="list-style-type: none"> Manual journal voucher with appropriate asset adjustment GL entries
2	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)
3	Determine allowance for uncollectable amounts (FFM.070.010 Delinquent Debt Collection)		<ul style="list-style-type: none"> Current receivable and delinquent debt information Historical receivable collection and delinquent debt collection and write-off information 	<ul style="list-style-type: none"> Allowance for uncollectable amounts information
4	Receive the allowance for uncollectable amounts information and prepare manual journal voucher (FFM.090.030 Accrual and Liability/Asset Processing)		<ul style="list-style-type: none"> Allowance for uncollectable amounts information 	<ul style="list-style-type: none"> Manual journal voucher with appropriate allowance GL entries



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

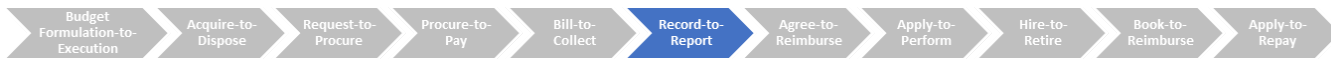
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated ^(FR)
6	a. Generate agency GL trial balance and detail transaction information (FFM.100.010 Reconciliation of General Ledger and Subledgers) b. Retrieve Treasury account monthly activity information at the Treasury Account Symbol (TAS) - Business Event Type Code (BETC) – Agency Location Code (ALC) level for agency TAS(s) from Treasury (FFM.100.030 Reconciliation with Treasury Balance) c. Reconcile agency USSGL Fund Balance with Treasury (FBwT) account balance, activity, and transaction information with Treasury account		<ul style="list-style-type: none"> GL account balances Treasury account monthly activity information 	<ul style="list-style-type: none"> Trial Balance report Transaction Detail report Manual journal voucher with appropriate adjustment GL entries



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	balance, activity, and transaction information (FFM.100.030 Reconciliation with Treasury Balance) d. Determine appropriate agency FBwT account adjustment and prepare manual journal voucher (FFM.100.030 Reconciliation with Treasury Balance)			
7	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)
8		a. Determine the amount of miscellaneous receipts that are retained for use in agency operations and to be reclassified to a GFRA b. Request reclassification of miscellaneous receipts to appropriate GFRA (Program Mission Activity)	<ul style="list-style-type: none"> Miscellaneous receipts collection information 	<ul style="list-style-type: none"> Request to reclassify miscellaneous receipts to GFRA



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9	a. Receive request to reclassify miscellaneous receipts to GFRA and prepare manual journal voucher b. Submit appropriate Treasury account activity reclassification information to Treasury (FFM.100.030 Reconciliation with Treasury Balance)		<ul style="list-style-type: none"> Request to reclassify miscellaneous receipts to GFRA 	<ul style="list-style-type: none"> Manual journal voucher with appropriate reclassification GL entries Treasury account activity reclassification information (FR)
10	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated (FR)
11	a. Generate GL account relationship tie-point analysis information b. Analyze and confirm GL account relationship tie-points (FFM.100.010 Reconciliation of General Ledger and Subledgers)		<ul style="list-style-type: none"> GL account balances 	<ul style="list-style-type: none"> GL Account Relationship Analysis report



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

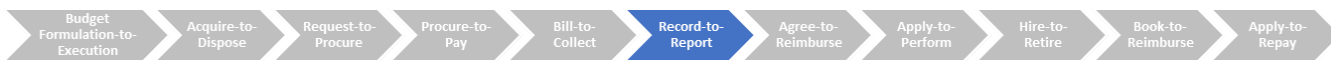
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12	<p>a. Generate, route for review and approval, and submit required agency USSGL account balance information to Treasury</p> <p>b. Generate, route for review and approval, and submit required agency appropriations account, object class/program activity, and award financial information to Treasury</p> <p>(FFM.110.010 Treasury Reporting)</p>		<ul style="list-style-type: none"> GL account balances 	<ul style="list-style-type: none"> USSGL account balance information ^(FR) Appropriations account, object class/program activity, and award financial information ^(FR)
13	<p>a. Generate status of funding information</p> <p>b. Perform budgetary resource and budget execution analysis</p> <p>c. Generate, route for review and approval, and submit to OMB cumulative budgetary resource and budget execution information (Schedule P information for the Combined Schedule X)</p> <p>(FFM.010.030 Budgetary Reporting)</p>		<ul style="list-style-type: none"> GL account balances Supporting budgetary resource and budget execution information 	<ul style="list-style-type: none"> Status of Funding report Combined Schedule X (Schedule P data) report ^(FR)



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
14	a. Generate and analyze obligation status information b. Generate and analyze accounts payable (AP) status and Prompt Pay Act information c. Analyze intragovernmental activity payable, settlement payment, and funds transfer payment information (FFM.030.130 Payment Reporting)		<ul style="list-style-type: none"> GL account balances Supporting obligation and payable information 	<ul style="list-style-type: none"> Obligation Status report AP Invoice Status report AP Prompt Pay report
15	a. Generate and analyze public accounts receivable status information b. Generate and review the Treasury Report on Receivables (TROR) (FFM.060.060 Public Receivable and Collection Reporting)		<ul style="list-style-type: none"> GL account balances Supporting public receivable and collection information 	<ul style="list-style-type: none"> Receivable Status report Treasury Report On Receivables (TROR)
16	a. Generate and analyze delinquent debt information b. Generate, route for review and approval, and submit TROR to Treasury (FFM.070.030 Delinquent Debt Reporting)		<ul style="list-style-type: none"> GL account balances Supporting delinquent debt information 	<ul style="list-style-type: none"> Receivable Status report Treasury Report On Receivables (TROR) ^(FR)



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
17	a. Generate reimbursable agreement status information b. Analyze intragovernmental buy/sell activity receivable and settlement collection information c. Analyze intragovernmental non-buy/sell activity receivable and funds transfer collection information (FFM.060.090 Intragovernmental Receivable Monitoring and Reporting)		<ul style="list-style-type: none"> GL account balances Supporting intragovernmental activity information 	<ul style="list-style-type: none"> Reimbursable Agreement Status report Reimbursable Agreement Analysis report
18	Generate and analyze property, plant, and equipment (PP&E) financial asset information (FFM.020.060 Financial Asset Information Reporting)		<ul style="list-style-type: none"> GL account balances Supporting property management information 	<ul style="list-style-type: none"> Financial asset information
19	Generate and analyze revenue and other financing sources information (FFM.040.020 Revenue Reporting)		<ul style="list-style-type: none"> GL account balances Supporting revenue and other financing sources information 	<ul style="list-style-type: none"> Revenue and other financing sources information



Use Case 060.FFM.L1.01 Period End Adjustments and Reporting

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
20	Generate, route for review and approval, and publish the agency financial statements for FY "n" (FFM.110.020 Financial Statement Preparation)		<ul style="list-style-type: none"> GL account balances Supporting annual financial statement information 	<ul style="list-style-type: none"> Financial Statements ^(FR)



060.FFM.L2.01 Consolidated Financial Statements

End-to-End Business Process: 060 Record-to-Report

Business Scenario(s) Covered

- Liabilities Not Covered by Budgetary Resources
- Liabilities Arising from Non-Routine Events
- Actuarial Liabilities
- Intra-departmental Activity Eliminations
- Consolidated Financial Statements

Business Actor(s)

Finance Office; Program Offices

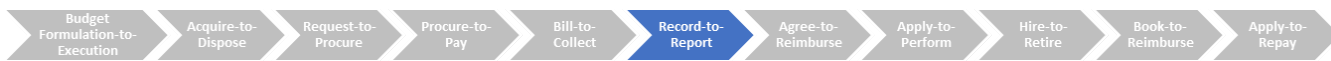
Synopsis

Liabilities not covered by budgetary resources, liabilities arising from non-routine events, and actuarial liabilities are determined and recorded. Department component financial statement information to be included in department consolidated financial statements is identified. Intra-departmental eliminations required for department consolidated financial statements are determined and recorded. Department consolidated financial statements are generated.

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.



060.FFM.L2.01 Consolidated Financial Statements

Business Use Case Specific

- 2.1 Independent financial records are maintained by the department and each of its component agencies.
- 2.2 Both intragovernmental buy/sell activity (e.g., reimbursable work) and non-buy/sell activity (e.g., collection/revenue funds transfers) occurred in the current fiscal year between department components.

Federal Records Management

- 3.1 The types of digital objects received or created during FFM events (Business Use Case Inputs or Outputs) that are considered FFM Federal records (ERM.010.010, ERM.010.020) are specified with a superscript (FR). FFM Federal records are managed as temporary Federal records unless agency personnel designate a specific FFM federal record as having permanent value because of high dollar value, media attention, historical value, research value, or other extenuating circumstances.
- 3.2 Federal records are retained for a period of 7 years from the FFM event date if the retention period for a specific type of FFM Federal record has not been established in the National Archives General Records Schedules (GRS) (ERM.010.030). If special circumstances occur such as an order, law, or business justification, the temporary Federal record's retention period is changed (ERM.030.040) or the permanent Federal record's retention period is extended (ERM.040.040).
- 3.3 During the retention period of an FFM Federal record: appropriate access levels are maintained (ERM.020.010); associated metadata (e.g., record identifier, creator, creation date, security classification, access rights) and an audit trail of changes to Federal record content, metadata, and access level are maintained (ERM.020.020); if a records hold is placed, the Federal record is locked down until the records hold is lifted to ensure no changes can be made (ERM.020.030); if needed to satisfy a Freedom of Information Act, Congressional, or e-discovery request, the Federal record is made available (ERM.020.040); and if needed because of technology obsolescence, the Federal record is converted to an acceptable format and/or migrated to another repository to serve out its retention period (ERM.020.050).
- 3.4 Once an FFM Federal record has met its records retention period, it is approved for disposal and disposed (ERM.030.010, ERM.030.020, ERM.030.030) or prepared for transfer, transferred to NARA, and removed from the FFM solution (ERM.040.010, ERM.040.020, ERM.040.030).

FFMSR ID Reference(s): 1.1.2; 1.1.3; 1.1.4; 1.1.5; 1.2.1; 1.3.1; 2.3.2

Initiating Event: The fiscal year closes.



Use Case 060.FFM.L2.01 Consolidated Financial Statements

Typical Flow of Events

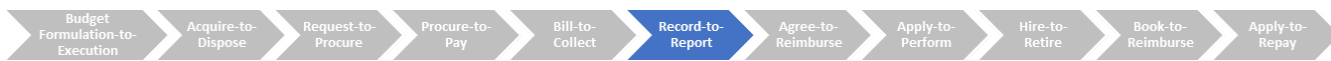
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		Determine program total liabilities not covered by budgetary resources and text for the financial statement footnotes (Program Mission Activity)	<ul style="list-style-type: none"> GL account balances Program information 	<ul style="list-style-type: none"> Total liabilities not covered by budgetary resources information Text for financial statement footnotes
2	Receive total liabilities not covered by budgetary resources information and prepare manual journal voucher (FFM.090.030 Accrual and Liability/Asset Processing)		<ul style="list-style-type: none"> Total liabilities not covered by budgetary resources information 	<ul style="list-style-type: none"> Manual journal voucher with appropriate liability adjustment GL entries
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. Determine and summarize program liabilities information arising from non-routine events b. Develop text for the financial statement footnotes (Program Mission Activity)	<ul style="list-style-type: none"> GL account balances Program information 	<ul style="list-style-type: none"> Summarized program non-routine liabilities information Text for financial statement footnotes
5	Receive summarized program liabilities information and prepare manual journal voucher (FFM.090.030 Accrual and Liability/Asset Processing)		<ul style="list-style-type: none"> Summarized program non-routine liabilities information 	<ul style="list-style-type: none"> Manual journal voucher with appropriate liability adjustment GL entries



Use Case 060.FFM.L2.01 Consolidated Financial Statements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6	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)
7		a. Determine and summarize program actuarial liabilities information b. Develop text for the financial statement footnotes (Program Mission Activity)	<ul style="list-style-type: none"> GL account balances Program information 	<ul style="list-style-type: none"> Summarized program actuarial liabilities information Text for financial statement footnotes
8	Receive summarized program actuarial liabilities information and prepare manual journal voucher (FFM.090.030 Accrual and Liability/Asset Processing)		<ul style="list-style-type: none"> Summarized program actuarial liabilities information 	<ul style="list-style-type: none"> Manual journal voucher with appropriate liability adjustment GL entries created
9	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)
10	Retrieve and identify department component financial statement information to be included in department consolidated financial statements (FFM.110.020 Financial Statement Preparation)		<ul style="list-style-type: none"> GL account balances Department component financial statement information 	<ul style="list-style-type: none"> Department component financial statement information to be included in department consolidated financial statements



Use Case 060.FFM.L2.01 Consolidated Financial Statements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
11	<p>a. Analyze intragovernmental activity payable, settlement payment, and funds transfer payment information (FFM.030.130 Payment Reporting)</p> <p>b. Generate reimbursable status information and analyze intragovernmental activity receivable, settlement collection, and funds transfer collection information (FFM.060.090 Intragovernmental Receivable Monitoring and Reporting)</p>		<ul style="list-style-type: none"> GL account balances Supporting intragovernmental activity information 	<ul style="list-style-type: none"> Intragovernmental activity payable, settlement payment, and funds transfer payment information Reimbursable Agreement Status report
12	Determine intra-departmental eliminations required for department consolidated financial statements and prepare manual journal voucher (FFM.100.020 Reconciliation of Intragovernmental Activity)		<ul style="list-style-type: none"> Intragovernmental activity payable, settlement payment, and funds transfer payment information Intragovernmental activity receivable, settlement collection, and funds transfer collection information 	<ul style="list-style-type: none"> Manual journal voucher with appropriate elimination GL entries created



Use Case 060.FFM.L2.01 Consolidated Financial Statements

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
13	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)
14	Generate department consolidated financial statements (FFM.110.020 Financial Statement Preparation)		<ul style="list-style-type: none"> GL account balances Text for financial statements 	<ul style="list-style-type: none"> Financial Statements ^(FR)