



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

January 12, 2018

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PURPOSE

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

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

BUSINESS USE CASE STRUCTURE

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

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



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

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

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

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

Federal Financial Management Business Use Cases



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

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

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



BUDGET FORMULATION-TO-EXECUTION BUSINESS USE CASES

010.FFM.L1.01 Budget Authority Set-Up
End-to-End Business Process: 010 Budget Formulation-to-Execution
Business Scenario(s) Covered
<ul style="list-style-type: none"> • 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
<ol style="list-style-type: none"> 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems. 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual. 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used. 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string. 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document. 6. All predecessor activities required to trigger the Initiating Event have been completed. 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.



010.FFM.L1.01 Budget Authority Set-Up	
8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution.	
9. A two-step process is used to receive and process the budget operating/spend plan; the funds control levels and accounting segments are first established, then appropriation and apportionment information are loaded.	
10. The outputs associated with the FFM event that receives and processes the budget operating/spend plan are the inputs required to enter the operating/spend plan in the financial system.	
FFMSR ID Reference(s)	1.1.2; 2.1.1; 2.1.2
Initiating Event	A federal agency receives its appropriation warrants.

010.FFM.L1.01 BUDGET AUTHORITY SET-UP				
Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Request and receive apportionment for each single year, multi-year, and no-year Treasury Appropriation Fund Symbol (TAFS) b. Develop budget operating/spend plan containing Program, Project, and Activity (PPA), FY Quarter, and organization allotments, program allocations, project suballocations, and activity suballocations (BFM.030.010 Budget Operating/Spend Plan Development)	<ul style="list-style-type: none"> • Appropriation warrants • OMB-approved apportionments 	<ul style="list-style-type: none"> • Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information, organization allotment information, program allocation information, project suballocation information, and activity suballocation information



010.FFM.L1.01 BUDGET AUTHORITY SET-UP				
Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	<p>a. Receive and process budget information and set up the funds control structure, levels, and accounting segments, including TAFS/PPA/FY Quarter and organization (FFM.010.010 Budget Set-up and Maintenance) – budget activity</p> <p>b. Establish spending authority and apportionment funding for revolving fund and allotted funding for organizations (FFM.010.020 Funds Allocation and Control)</p>		<ul style="list-style-type: none"> • Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information, organization allotment information, program allocation information, project suballocation information, and activity suballocation information 	<ul style="list-style-type: none"> • Appropriate funds control levels and accounting segments established • Appropriate appropriation and apportionment funding entries created with reference to source information • Appropriate allotment funding entries created with reference to source information • Appropriate allocation and suballocation funding entries created with reference to source information • Notification one of the program allocations exceeded its organization allotment
3	<p>Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> • GL entries 	<ul style="list-style-type: none"> • Appropriate GL accounts updated



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)	<ul style="list-style-type: none"> Notification one of the program allocations exceeded its organization allotment 	<ul style="list-style-type: none"> 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)		<ul style="list-style-type: none"> Revised budget operating/spend plan 	<ul style="list-style-type: none"> Appropriate allocation and suballocation funding entries created with reference to source information
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



010.FFM.L1.02 Spending Authority from Offsetting Collections (Reimbursables)	
End-to-End Business Process: 010 Budget Formulation-to-Execution	
Business Scenario(s) Covered	
<ul style="list-style-type: none"> • 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	
<ol style="list-style-type: none"> 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems. 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual. 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used. 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string. 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document. 6. All predecessor activities required to trigger the Initiating Event have been completed. 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2. 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution. 9. Approval of the revolving fund is included in the Congressionally approved budget bill and the fund has been established with Treasury. 10. A signed reimbursable agreement is in place that supports the allotment of funding. 	
FFMSR ID Reference(s)	1.1.2; 2.1.1; 2.1.2
Initiating Event	A federal agency receives revolving fund approval and budget authority.



010.FFML1.02 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 budget operating/spend plan containing Program, Project, and Activity (PPA), FY Quarter, and organization allotments, program allocations, project suballocations, and activity suballocations (BFM.030.010 Budget Operating/Spend Plan Development)	<ul style="list-style-type: none"> • Approved revolving fund authority • Approved budget authority • OMB-approved apportionment 	<ul style="list-style-type: none"> • Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information, organization allotment information, program allocation information, project suballocation information, and activity suballocation information



010.FFML1.02 SPENDING AUTHORITY FROM OFFSETTING COLLECTIONS (REIMBURSABLES)

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	<p>a. Receive and process budget information and set up the funds control structure, levels, and accounting segments, including TAFS/PPA/FY Quarter and organization (FFM.010.010 Budget Set-up and Maintenance)</p> <p>b. Establish spending authority and apportionment funding for revolving fund and allotted funding for organizations (FFM.010.020 Funds Allocation and Control)</p>		<ul style="list-style-type: none"> Budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information, organization allotment information, program allocation information, project suballocation information, and activity suballocation information 	<ul style="list-style-type: none"> Appropriate funds control levels and accounting segments established Appropriate spending authority and apportionment funding entries created with reference to source information Appropriate allotment funding entries created with reference to source information
3	<p>Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



010.FFML1.03 Budget Authority Transfers	
End-to-End Business Process: 010 Budget Formulation-to-Execution	
Business Scenario(s) Covered	
<ul style="list-style-type: none"> • Appropriation Transfers • Non-Expenditure Transfers 	
Business Actor(s)	
Budget Office; Finance Office; Office of Management and Budget (OMB); United States Congress (Congress); Federal Agency Receiving	
Synopsis	
<p>Approval to execute two transfers from one of its appropriated funds is requested and received by an agency. These are:</p> <ul style="list-style-type: none"> • An appropriation transfer to another federal agency to support a mutually beneficial activity (e.g., Department of Energy (DOE) to Environmental Protection Agency (EPA) for a cleanup activity). • A non-expenditure transfer to another one of the agency's programs which has its own appropriated funds (e.g., in conjunction with a transfer of an activity from one program which has its own appropriated funds to another program which has its own appropriated funds). 	
Assumptions and Dependencies	
<ol style="list-style-type: none"> 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems. 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual. 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used. 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string. 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document. 6. All predecessor activities required to trigger the Initiating Event have been completed. 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2. 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution. 	
FFMSR ID Reference(s)	1.1.2; 2.1.2
Initiating Event	Federal agency requests transfer of budget authority.



010.FFM.L1.03 BUDGET AUTHORITY TRANSFERS				
Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		Receive approval of appropriation transfer to another agency (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	<ul style="list-style-type: none"> • Appropriation transfer approval 	<ul style="list-style-type: none"> • Appropriation transfer information
2	Receive and process appropriation transfer information (FFM.010.020 Fund Allocation and Control)		<ul style="list-style-type: none"> • Appropriation transfer information 	<ul style="list-style-type: none"> • Appropriate appropriation transfer entry 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
4		Receive approval for non-expenditure transfer from one program's appropriation fund to another program's appropriation fund (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)	<ul style="list-style-type: none"> • Non-expenditure transfer approval 	<ul style="list-style-type: none"> • Non-expenditure transfer information



010.FFM.L1.03 BUDGET AUTHORITY TRANSFERS

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	Receive and process non-expenditure transfer information (FFM.010.020 Fund Allocation and Control)		<ul style="list-style-type: none"> Non-expenditure transfer information 	<ul style="list-style-type: none"> Appropriate non-expenditure transfer entries for each program's appropriated 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)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



010.FFM.L1.04 Continuing Resolution
End-to-End Business Process: 010 Budget Formulation-to-Execution
Business Scenario(s) Covered
<ul style="list-style-type: none"> 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
<ol style="list-style-type: none"> There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used. Appropriate attributes (e.g., object class and project) are included as part of the accounting string. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document. All predecessor activities required to trigger the Initiating Event have been completed. 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. OMB issues a bulletin to apportion funds available under the CRs. No exceptions to the issued OMB CR bulletins/guidance is requested by the agency. The agency receives no Treasury warrants for the CRs. 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	
12. Impact of incremental CR funding is shown in a separate Request-to-Procure process. Funds availability checks are made for invoices paid during the CR.	
13. Agency apportionments from the budget passed by Congress are sufficient to cover obligations and spending incurred during the CRs.	
FFMSR ID Reference(s)	1.1.2; 2.1.1; 2.1.2; 2.1.3
Initiating Event	A new fiscal year begins before a Congressionally approved budget is signed by the President.

010.FFM.L1.04 CONTINUING 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) and Program/Project/Activity (PPA) apportionment information and organization allotment and allocation information b. Request loading of CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information (BFM.030.010 Budget Operating/Spend Plan Development)	<ul style="list-style-type: none"> • Funding authority from Congressional CR-1 • OMB CR-1 apportionment memo 	<ul style="list-style-type: none"> • CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information • Request for loading of CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information into the financial system



010.FFML1.04 CONTINUING RESOLUTION				
Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
2	<p>a. Receive and process request for loading of budget information into the financial system (FFM.010.010 Budget Set-up and Maintenance)</p> <p>b. Establish budgetary resource reporting attributes and accounting segments, including TAFS/PPA and organization (FFM.010.010 Budget Set-up and Maintenance)</p> <p>c. Set up the funds control structure and levels (FFM.010.020 Funds Allocation and Control)</p>		<ul style="list-style-type: none"> • CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information • Request for loading of CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information into the financial system 	<ul style="list-style-type: none"> • Loaded CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information • Appropriate CR-1 funds control levels and accounting segments established with reference to source information • Appropriate apportionment funding entries created with reference to source information • Appropriate allotment and allocation funding entries created with reference to source information
3	<p>Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> • GL entries 	<ul style="list-style-type: none"> • Appropriate GL accounts updated



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)	<ul style="list-style-type: none"> Loaded CR-1 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information 	<ul style="list-style-type: none"> 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)		<ul style="list-style-type: none"> Request for information on current year spending 	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> Information on current year funding 	<ul style="list-style-type: none"> 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)		<ul style="list-style-type: none"> Request for adjustment to operating/spend plan, if any 	<ul style="list-style-type: none"> Appropriate budget set-up update entries with reference to source information



010.FFML1.04 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 information and organization allotment and allocation information b. Request loading of CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information (BFM.030.010 Budget Operating/Spend Plan Development)	<ul style="list-style-type: none"> • Funding authority from Congressional CR-2 • OMB CR-2 apportionment memo 	<ul style="list-style-type: none"> • CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information • Request for loading of incremental CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information



010.FFML1.04 CONTINUING RESOLUTION				
Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
9	<p>a. Receive and process request for loading of 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)</p> <p>b. Establish budgetary resource reporting attributes and accounting segments, including TAFS/PPA and organization (FFM.010.010 Budget Set-up and Maintenance)</p> <p>c. Set up the funds control structure and levels (FFM.010.020 Funds Allocation and Control)</p>		<ul style="list-style-type: none"> • CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information • Request for loading of incremental CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information 	<ul style="list-style-type: none"> • Loaded CR-2 incremental budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information • Appropriate CR-2 funds control levels and accounting segments established • Appropriate incremental apportionment funding entries created with reference to source information • Appropriate incremental allotment and allocation funding entries created with reference to source information
10	<p>Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> • GL entries 	<ul style="list-style-type: none"> • Appropriate GL accounts updated



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)	<ul style="list-style-type: none"> Loaded CR-2 budget operating/spend plan with TAFS/PPA apportionment information and organization allotment and allocation information 	<ul style="list-style-type: none"> Request for information on current year spending
12	Receive and process request for information on current year spending and status (FFM.010.030 Budgetary Reporting)		<ul style="list-style-type: none"> Request for information on current year spending 	<ul style="list-style-type: none"> 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)	<ul style="list-style-type: none"> Information on current year funding 	<ul style="list-style-type: none"> 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)		<ul style="list-style-type: none"> Request for adjustment to operating/spend plan, if any 	<ul style="list-style-type: none"> Appropriate budget set-up update entries with reference to source information



010.FFML1.04 CONTINUING RESOLUTION				
Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
15		a. Request and receive from OMB approved budget appropriations and apportionment for each TAFS/PPA/FY Quarter b. Develop budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information c. Request loading of budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information (BFM.030.010 Budget Operating/Spend Plan Development)	<ul style="list-style-type: none"> • Enacted appropriations bill • Appropriation warrants (if any) • OMB-approved apportionments 	<ul style="list-style-type: none"> • Incremental budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information • Request for loading of incremental budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information



010.FFML1.04 CONTINUING RESOLUTION				
Typical Flow of Events				
	FM Event	Non-FM Event	Input(s)	Output(s) / Outcome(s)
16	<p>a. Receive and process request for loading of incremental budget operating/spend plan into the financial system (FFM.010.010 Budget Set-up and Maintenance)</p> <p>b. Establish budgetary resource reporting attributes and accounting segments, including TAFS/PPA/FY Quarter and organization (FFM.010.010 Budget Set-up and Maintenance)</p> <p>c. Set up the funds control structure and levels (FFM.010.020 Funds Allocation and Control)</p>		<ul style="list-style-type: none"> Incremental budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information Request for loading of incremental budget operating/spend plan with TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information 	<ul style="list-style-type: none"> Loaded incremental budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information and organization allotment and allocation information Appropriate funds control levels and accounting segments established Appropriate appropriation and incremental apportionment funding entries created with reference to source information Appropriate incremental allotment and allocation funding entries created with reference to source information
17	<p>Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)</p>		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated



010.FFML3.01 Special Authorities	
End-to-End Business Process: 010 Budget Formulation-to-Execution	
Business Scenario(s) Covered	
<ul style="list-style-type: none"> • Spending Authority from Offsetting Collections (e.g., Donation Revenues, Reimbursable Revenues) • Special Limitations from Budget Formulation 	<ul style="list-style-type: none"> • 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	
<ol style="list-style-type: none"> 1. There may or may not be automated (near/real-time or batch) interfaces between service areas/functions/activities or between provider solutions/systems. 2. There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual. 3. Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used. 4. Appropriate attributes (e.g., object class and project) are included as part of the accounting string. 5. Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document. 6. All predecessor activities required to trigger the Initiating Event have been completed. 7. Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2. 8. The agency budget has been approved by Congress and OMB without enactment of a continuing resolution. 9. All loans impacted by the direct and guaranteed loan authority occur after enactment of the Credit Reform Act. 	
FFMSR ID Reference(s)	1.1.2; 1.3.1; 2.1.1; 2.1.2; 2.1.3

Federal Financial Management Business Use Cases



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

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



USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES			
Typical Flow of Events			
FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1	<p>a. Request and receive apportionment and Treasury Appropriation Fund Symbol (TAFS), including:</p> <ul style="list-style-type: none"> • Spending authority from offsetting collections with notes on restriction of use • Borrowing authority, financing accounts, liquidating accounts, and program accounts • Contract authority <p>b. Develop budget operating/spend plan containing TAFS/Program Project Activity (PPA)/FY Quarter appropriation and apportionment information, and organization allotment and allocation information</p> <p>c. Request budget information be loaded into the financial system</p> <p>(BFM.030.010 Budget Operating/Spend Plan Development)</p>	<ul style="list-style-type: none"> • Treasury warrants • Restrictions of use of offsetting collections from some reimbursable agreements • OMB-approved apportionments including: <ul style="list-style-type: none"> • Approved budget authority from offsetting collections • Borrowing authority, financing accounts, liquidating accounts, and program accounts • Contract authority 	<ul style="list-style-type: none"> • Budget operating/spend plan containing TAFS/PPA/FA Quarter appropriation and apportionment information, organization allotment information, including: <ul style="list-style-type: none"> • Approved budget authority from offsetting collections restricted as specified in budget formulation notes • Borrowing authority, financing accounts, liquidating accounts, and program accounts • Contract authority • Request for loading of budget information into the financial system



USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES				
Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	<p>a. Receive and process request for loading of budget information into the financial system (FFM.010.010 Budget Set-up and Maintenance)</p> <p>b. Establish budgetary resource reporting attributes and accounting segments, including TAFS and organization (FFM.010.010 Budget Set-up and Maintenance)</p> <p>c. Set up the funds control structure and levels (FFM.010.020 Funds Allocation and Control)</p>		<ul style="list-style-type: none"> • Budget operating/spend plan containing TAFS/PPA/FY Quarter appropriation and apportionment information, and organization allotment and allocation information: <ul style="list-style-type: none"> • Approved budget authority from offsetting collections • Borrowing authority, financing accounts, liquidating accounts, and program accounts • Contract authority • Request for loading of budget information into the financial system 	<ul style="list-style-type: none"> • Appropriate funds control levels and accounting segments established with reference to source information • Appropriate appropriation and apportionment funding entries created with reference to source information • Appropriate spending authority and apportionment funding entries created with reference to source information • Appropriate borrowing authority, financing accounts, liquidating accounts and program accounts, and apportionment funding entries created with reference to source information • Appropriate contract authority entry created with reference to source information • Appropriate allotment funding entries created with reference to source information



USE CASE 010.FFM.L3.01 SPECIAL AUTHORITIES				
Typical Flow of Events				
	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> • GL entries 	<ul style="list-style-type: none"> • Appropriate GL accounts updated
4	Provide budget execution-related financial management information (e.g., spend plan status, obligations) as scheduled or requested (FFM.110.040 Financial Performance and Operational Reporting)		<ul style="list-style-type: none"> • Period end • Budget transactions 	<ul style="list-style-type: none"> • Periodic budget execution-related financial management information with reference to source information



APPENDIX A LINKS TO FIT BUSINESS USE CASE LIBRARY DOCUMENTS

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