

Bureau of the Fiscal Service

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

Release FY2027

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Purpose

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

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

Business Use Case Structure

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

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

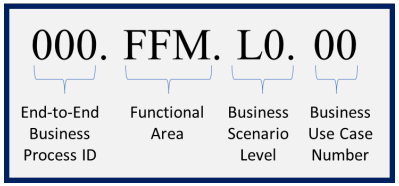


Figure 1: The notation for a business use case identifier.

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

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

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

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

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
All Business Use Cases	Removed FFMSR ID	Realign FFMSR scope with Financial Management Capability Framework (FMCF)
010.FFM.L1.01 Budget Authority Set-up	Modified Assumption 2.2	Align with transition of TAS/BETC information from Treasury Shared Accounting Module (SAM) to Treasury Central Accounting Reporting System (CARS)
010.FFM.L1.02 Spending Authority from Offsetting Collections (Reimbursables)	Modified Assumption 2.3	Align with transition of TAS/BETC information from Treasury SAM to Treasury CARS
010.FFM.L1.04 Continuing Resolution	Modified Assumption 2.4	Align with transition of TAS/BETC information from Treasury SAM to Treasury CARS
010.FFM.L3.01 Special Authorities	Modified Assumption 2.4	Align with transition of TAS/BETC information from Treasury SAM to Treasury CARS

Budget Formulation-to-Execution Business Use Cases

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

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

Business Scenario(s) Covered

- Funds Controlled at the Appropriation, Apportionment, Allotment, Suballotment, Allocation, and Suballocation Levels
- Funds Control Structure Based on Organization, Program, Project, Activity, and/or Object Class
- Discretionary Appropriated Funds
- Single Year, Multi-Year, and No-Year Appropriations
- Project Allocation Exceeding Program Allotment

Business Actor(s)

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

Synopsis

Treasury Appropriation Warrants are received for single year, multi-year, and no-year funds. Apportionments for each fund are requested and received from OMB. An agency spend and operating plan is developed. The funds control structure and levels are adjusted from those in place for prior years. When establishing fund subdivision funding levels, a project allocation that exceeds a program's allotment is discovered and brought to the attention of the Budget Office. A revised agency spend and operating plan is received. The program allotment funding level is corrected.

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.

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

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 Congress enacts full-year appropriations for the agency without any previous Continuing Resolutions (CRs).

2.2 The agency retrieves Treasury Account Symbol (TAS), Business Event Type Code (BETC), and valid TAS-BETC combination information from the Treasury Central Accounting Reporting System (CARS).

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

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).

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

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).

Initiating Event: Full-year appropriation acts have been passed by Congress providing the agency single year, multi-year, and no-year funds.

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. Receive Treasury Appropriation Warrant information specifying the Treasury Appropriation Fund Symbol (TAFS), amount, and period of availability for each of the agency's single year, multi-year, and no-year appropriations b. Develop and submit to OMB apportionment request information for each TAFS c. Receive from OMB approved apportionment information identifying amounts by program reporting category (i.e., by time period, program/project/activity, and/or future years) for each TAFS d. Determine agency fund subdivisions and develop the agency spend and operating plan, including the amount of funds allotted, suballotted, allocated, and/or suballocated to	• Treasury Appropriation Warrant information • OMB approved apportionment information	• Agency apportionment request information • Agency spend and operating plan information

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		agency organizations, programs, projects, activities, and/or object classes (BFM.030.010 Budget Operating/Spend Plan Development)		
2	a. Receive budget operating/ spend plan information (FFM.010.010 Budget Setup and Maintenance) b. Retrieve TAS, BETC and valid TAS-BETC combination information from Treasury (FFM.010.010 Budget Setup and Maintenance) c. Establish funds control structure and levels for fund subdivisions based on budget operating/spend plan (FFM.010.020 Fund Allocation and Control) d. Receive and load Treasury Appropriation Warrant information, including amount and period of		• Agency spend and operating plan information • Treasury TAS, BETC and valid TAS-BETC combination information • Treasury Appropriation Warrant information	• Appropriate funding levels and spending authorities are established (FR) • Appropriate appropriation funding GL entries created with reference to source information • Appropriate apportionment and allotment funding GL entries created with reference to source information • Notification one of the project allocations exceeded its program allotment

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	availability for each of the agency's single year, multi-year, and no-year appropriations (FFM.010.010 Budget Setup and Maintenance) e. Establish fund subdivision funding levels based on OMB approved apportionment information and agency spend and operating plan information, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (FFM.010.010 Budget Setup and Maintenance)			

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)
4		Revise agency spend and operating plan to correct program allotment (BFM.030.010 Budget Operating/Spend Plan Development)	• Notification one of the project allocations exceeded its program allotment	• Revised agency spend and operating plan information
5	Receive and process revised agency spend and operating plan with correction of program allotment (FFM.010.010 Budget Setup and Maintenance)		• Revised agency spend and operating plan information	• Adjustment to program allotment funding level (FR) • Appropriate allotment funding GL entries created with reference to source information
6	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

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

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

Business Scenario(s) Covered

- Spending Authority from Offsetting Collections
- Revolving Fund

Business Actor(s)

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

Synopsis

Based on intragovernmental buy/sell activity (reimbursable) agreements with multiple agencies, an agency apportionment request is developed, submitted, and approved by OMB for revolving fund anticipated budgetary resources from collections, reimbursements, and other income. An agency spend and operating plan is developed, and funds are allotted and allocated by the agency to provide the requested services.

Assumptions and Dependencies

General

1.1 There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2 There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3 Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4 Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5 Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6 All predecessor activities required to trigger the Initiating Event have been completed.

1.7 Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.

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

Business Use Case Specific

2.1 Enacted legislation specifies the agency's revolving fund amounts are derived from dedicated collection receipts and earmarked receipts are available for obligation and outlay without further appropriation actions by Congress (i.e., available).

2.2 The agency previously submitted a Treasury Account Action Request and the appropriate Treasury Account Symbols (TAS) are already established.

2.3 The agency retrieves Treasury Account Symbol (TAS), Business Event Type Code (BETC), and valid TAS-BETC combination information from the Treasury Central Accounting Reporting System (CARS).

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).

Initiating Event: Intragovernmental buy/sell activity (reimbursable) agreements are signed with multiple agencies.

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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Determine current estimate of anticipated collections from anticipated intragovernmental buy/sell activity orders expected for the remainder of the year b. Develop and submit to OMB apportionment request information for revolving fund anticipated budgetary resources from collections, reimbursements, and other income c. Receive from OMB approved apportionment information d. Determine agency fund subdivisions and develop the agency spend and operating plan, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes	• Signed intragovernmental buy/sell activity (reimbursable) agreements • OMB approved apportionment information	• Agency apportionment request information • Agency spend and operating plan information

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

Typical Flow of Events

		(BFM.030.010 Budget Operating/Spend Plan Development)		
2	a. Receive agency spend and operating plan information (FFM.010.010 Budget Setup and Maintenance) b. Adjust agency funds control structure and levels based on agency spend and operating plan information (FFM.010.020 Fund Allocation and Control) c. Retrieve and load TAS, BETC and valid TAS-BETC combination information from Treasury (FFM.010.010 Budget Setup and Maintenance) d. Establish fund subdivision funding levels based on OMB approved apportionment information and agency spend and operating plan information, including the amount of funds allotted, suballotted,		• Agency spend and operating plan information • Treasury TAS, BETC, and valid TAS-BETC combination information	• Appropriate funding levels and spending authorities are established (FR) • Appropriate apportionment and allotment funding GL entries created with reference to source information

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

Typical Flow of Events

	allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (FFM.010.010 Budget Setup and Maintenance)			
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

010.FFM.L1.03 Budget Authority Transfers

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

Business Scenario(s) Covered

- Non-Expenditure Appropriation Transfers

Business Actor(s)

Budget Office; Finance Office

Synopsis

The agency identifies the need to transfer authority to obligate to another federal agency to support a mutually beneficial activity (e.g., Department of Energy (DOE) to Environmental Protection Agency (EPA) for a cleanup activity). The agency also identifies the need to transfer authority to obligate between agency programs to shift resources from one purpose to another. The two non-expenditure appropriation transfer requests are submitted to Treasury for the review, certification, and approval of the two transfers of authority to obligate. Approval is received for both funds transfers. Apportionments for each fund are requested and received from OMB. Both of the approved funds transfers and apportionments are recorded to adjust the agency's budget.

Assumptions and Dependencies

General

1.1 There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2 There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3 Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4 Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5 Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6 All predecessor activities required to trigger the Initiating Event have been completed.

1.7 Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.

010.FFM.L1.03 Budget Authority Transfers

Business Use Case Specific

2.1 The agency submits its request and receives approval for non-expenditure appropriation transfers using the Treasury Central Accounting Reporting System (CARS) Agency Transaction Module (ATM) Nonexpenditure Transfer (NET) solution.

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).

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

010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Submit request to Treasury for review, certification, and approval of non-expenditure appropriation transfer between two agencies' programs b. Receive Treasury approval of transfer of funds from one agency's program fund to another agency's program fund c. Develop and submit to OMB apportionment request information for each TAFS d. Receive from OMB approved apportionment information identifying amounts by program reporting category (i.e., by time period, program/project/activity, and/or future years) for each TAFS e. Determine agency fund subdivisions and adjust the agency spend and operating plan, including the amount of funds allotted, suballotted,	• Appropriation transfer information • Treasury appropriation transfer approval information • OMB approved apportionment information	• Treasury appropriation transfer request information • Agency apportionment request information • Agency spend and operating plan information

010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)		

010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	a. Receive budget operating/ spend plan information b. Receive and process Treasury appropriation transfer approval information c. Update fund subdivision funding levels based on OMB approved apportionment information and agency spend and operating plan information, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (FFM.010.010 Budget Setup and Maintenance)		• Treasury appropriation transfer approval information • OMB approved apportionment information • Agency spend and operating plan information	• Appropriate appropriation transfer GL entries created with reference to source information • Appropriate apportionment and allotment funding GL entries created with reference to source information
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4		a. Submit request to Treasury for review, certification, and approval of non-expenditure appropriation transfer between one agency's programs b. Receive approval of transfer from an agency's program fund to another program fund within the same agency c. Develop and submit to OMB apportionment request information for each TAFS d. Receive from OMB approved apportionment information identifying amounts by program reporting category (i.e., by time period, program/project/activity, and/or future years) for each TAFS e. Determine agency fund subdivisions and adjust the agency spend and operating plan, including the amount of funds allotted, suballotted, allocated, and/or	• Appropriation transfer information • Treasury appropriation transfer approval information • OMB approved apportionment information	• Treasury appropriation transfer request information • Agency apportionment request information • Agency spend and operating plan information

010.FFM.L1.03 Budget Authority Transfers

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		suballocated to agency organizations, programs, projects, activities, and/or object classes (BFM.030.020 Budget Operating/Spend Plan Monitoring and Adjustment)		
5	a. Receive budget operating/ spend plan information b. Receive and process Treasury appropriation transfer approval information c. Update fund subdivision funding levels based on OMB approved apportionment information and agency spend and operating plan information, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (FFM.010.010 Budget Setup and Maintenance)		• Treasury appropriation transfer approval information • OMB approved apportionment information • Agency spend and operating plan information	• Appropriate appropriation transfer GL entries for each program's fund created with reference to source information • Appropriate apportionment and allotment funding GL entries created with reference to source information

010.FFM.L1.03 Budget Authority Transfers

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)		• GL entries	• Appropriate GL accounts updated (FR)

010.FFM.L1.04 Continuing Resolution

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

Business Scenario(s) Covered

- Continuing Resolution

Business Actor(s)

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

Synopsis

A short-term OMB Continuing Resolution (CR) automatic apportionment bulletin is received without a Treasury Appropriation Warrant. An agency CR spend and operating plan is developed based on the apportionment bulletin. Fund subdivision funding levels are established. Current year spending against the agency CR spend and operating plan is monitored. Based on enactment of the agency's full-year appropriation, the Treasury Appropriation Warrant is received. An agency reapportionment request is submitted and approved by OMB. The agency's spend and operating plan and fund subdivision funding levels are adjusted.

Assumptions and Dependencies

General

1.1 There may or may not be automated (near/real-time or batch) interfaces between functional areas/functions/activities or between provider solutions/systems.

1.2 There is no presumption as to which activities are executed by which actor, or which activities are automated, semi-automated, or manual.

1.3 Supporting information for general ledger transactions includes sub-ledger entries when sub-ledgers are used.

1.4 Appropriate attributes (e.g., object class and project) are included as part of the accounting string.

1.5 Relationships between use cases are described in the Framework for Federal Financial Management Use Cases found in the related overview document.

1.6 All predecessor activities required to trigger the Initiating Event have been completed.

1.7 Funds availability checks are performed against appropriations/fund accounts for obligating funds, and against obligations for disbursing funds in accordance with OMB A-11, Section 150.2.

010.FFM.L1.04 Continuing Resolution

Business Use Case Specific

2.1 Congress enacts a CR which provides agency funding based on previous FY annual operations and covers only the amount necessary to continue agency operations for the limited period specified in the CR.

2.2 Because a full-year CR is not enacted, the agency does not need to request a warrant from Treasury for the annualized level of an amount appropriated by the CR.

2.3 The agency's existing funds control structure and levels do not need to be modified based on the CR, subsequent full-year appropriation enacted by Congress, apportionment approved by OMB, or the agency's spend and operating plan.

2.4 The agency retrieves Treasury Account Symbol (TAS), Business Event Type Code (BETC), and valid TAS-BETC combination information from the Treasury Central Accounting Reporting System (CARS).

2.5 Impact of the CR funding is shown in a separate Request-to-Procure process. Funds availability checks are made for invoices paid during the CR.

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).

010.FFM.L1.04 Continuing Resolution
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).
Initiating Event: A CR is enacted by Congress and a CR automatic apportionment bulletin is issued by OMB to the agency.

010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Receive OMB CR automatic apportionment bulletin without posted Treasury warrant b. Develop agency CR spend and operating plan (BFM.030.010 Budget Operating/Spend Plan Development)	• OMB CR automatic apportionment bulletin	• Agency CR spend and operating plan information
2	a. Receive agency CR spend and operating plan without associated Treasury warrant b. Establish fund subdivision funding levels while awaiting Treasury warrants (FFM.010.010 Budget Setup and Maintenance)		• OMB CR automatic apportionment bulletin • Agency CR spend and operating plan information	• Appropriate subdivision funding levels are established (FR) • Appropriate pre-Treasury warrant apportionment and allotment funding GL entries created with reference to source information
3	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4	Generate status of funding information and monitor current year spending against agency CR spend and operating plan (FFM.010.030 Budgetary Reporting)		• Agency CR spend and operating plan information	• Status of Funding report (FR)
5		a. Receive Treasury Appropriation Warrant information specifying the TAFS, amount, and period of availability for the full-year appropriation b. Develop and submit to OMB reapportionment request information for the TAFS c. Receive from OMB approved reapportionment information identifying amounts by program reporting category (i.e., by time period, program/project/activity, and/or future years) for the TAFS	• Treasury Appropriation Warrant information • OMB approved reapportionment information	• Agency reapportionment request information • Adjusted agency spend and operating plan information

010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		d. Adjust the agency spend and operating plan, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (BFM.030.010 Budget Operating/Spend Plan Development)		
6	a. Receive OMB approved reapportionment information and adjusted agency spend and operating plan information (FFM.010.010 Budget Setup and Maintenance) b. Retrieve and load TAS, BETC and valid TAS-BETC combination information from Treasury (FFM.010.010 Budget Setup and Maintenance)		• OMB approved reapportionment information • Adjusted agency spend and operating plan information • Treasury TAS, BETC, and valid TAS-BETC combination information • Treasury Appropriation Warrant information	• Appropriate fund subdivision funding levels are established (FR) • Appropriate appropriation funding GL entries created with reference to source information • Appropriate pre-Treasury warrant funding reversing GL entries created with reference to source information • Appropriate reapportionment and

010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
	c. Receive and load Treasury Appropriation Warrant information, including amount and period of availability for the full-year appropriation (FFM.010.010 Budget Setup and Maintenance) d. Adjust fund subdivision funding levels based on OMB approved reapportionment information and adjusted agency spend and operating plan information, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (FFM.010.010 Budget Setup and Maintenance)			allotment funding GL entries created with reference to source information

010.FFM.L1.04 Continuing Resolution

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
7	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		• GL entries	• Appropriate GL accounts updated (FR)

010.FFM.L3.01 Special Authorities

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

Business Scenario(s) Covered

- Borrowing Authority
- Direct and Guaranteed Loan Programs
- Contract Authority

Business Actor(s)

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

Synopsis

Amount of new borrowing authority needed to finance direct loan obligations and cover any guaranteed loan default claims is estimated. Amount of anticipated collections of repayments from borrowers and principal repayments to Treasury is estimated. Amount of new contract authority needed to incur obligations in advance of an appropriation is estimated. Agency apportionment requests are developed, submitted, and approved by OMB. An agency spend and operating plan is developed and funds are allotted and allocated by the agency to carry out borrowing and contracting operations. Current year spending against the agency spend and operating plan is monitored.

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.

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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 Enacted legislation for the agency's direct loan and loan guarantee programs specifies new indefinite borrowing authority from Treasury and spending authority for collections of repayments from borrowers, but does not include appropriated funds for loan subsidies, administrative expenses, or covering insufficient proceeds to repay borrowing.

2.2 Enacted legislation specifies the agency's new indefinite contracting authority to incur obligations in advance of an appropriation which will be used to liquidate contract authority before payments are made.

2.3 The agency previously submitted Treasury Account Action Requests and the appropriate Treasury Account Symbols (TAS) are already established, including financing accounts, liquidating accounts, and program accounts.

2.4 The agency retrieves Treasury Account Symbol (TAS), Business Event Type Code (BETC), and valid TAS-BETC combination information from the Treasury Central Accounting Reporting System (CARS).

2.5 The agency's existing funds control structure and levels do not need to be modified based on the apportionment approved by OMB or the agency's spend and operating plan.

2.6 All the agency's direct and guaranteed loans associated with the borrowing authority occur after enactment of the Credit Reform Act.

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

010.FFM.L3.01 Special Authorities

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).

Initiating Event: Acts are passed by Congress providing the agency with new borrowing, spending, and contracting authorities.

010.FFM.L3.01 Special Authorities

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		a. Determine current estimate of new borrowing authority needed to finance direct loan obligations and cover any guaranteed loan default claims b. Determine current estimate of spending authority for anticipated collection of repayments from borrowers and principal repayments to Treasury c. Determine current estimate of new contract authority needed to incur obligations in advance of an appropriation d. Develop and submit to OMB apportionment request information for borrowing authority, spending authority, and contract authority e. Receive from OMB approved apportionment information	• Direct loan obligation and guaranteed loan default claims information • Anticipated collection and repayment information • Contract authority obligation information • OMB approved apportionments information	• Agency apportionment request information • Agency spend and operating plan information

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
		f. Develop agency spend and operating plan, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (BFM.030.010 Budget Operating/Spend Plan Development)		

010.FFM.L3.01 Special Authorities

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
2	a. Receive agency spend and operating plan information (FFM.010.010 Budget Setup and Maintenance) b. Retrieve and load TAS, BETC, and valid TAS-BETC combination information from Treasury (FFM.010.010 Budget Setup and Maintenance) c. Establish fund subdivision funding levels based on OMB approved apportionment information and agency spend and operating plan information, including the amount of funds allotted, suballotted, allocated, and/or suballocated to agency organizations, programs, projects, activities, and/or object classes (FFM.010.010 Budget Setup and Maintenance)		• Agency spend and operating plan information • Treasury TAS, BETC, and TAS-BETC combination information	• Appropriate fund subdivision funding levels are established (FR) • Appropriate borrowing authority GL entries created with reference to source information • Appropriate guaranteed loan apportionment GL entries created with reference to source information • Appropriate contract authority GL entries created with reference to source information

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)		• GL entries	• Appropriate GL accounts updated (FR)
4	Generate status of funding information and monitor current year spending against agency spend and operating plan (FFM.010.030 Budgetary Reporting)		• Agency spend and operating plan information	• Status of Funding report (FR)