

Federal Financial Management Business Use Cases for Hire-to-Retire

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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 Hire-to-Retire 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 shown below.

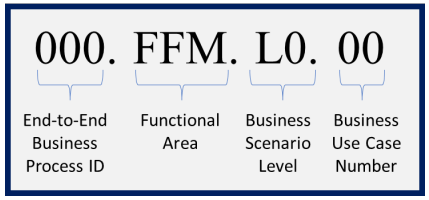


Figure 1: The notation for a business use case identifier.

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.

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)

Hire-to-Retire Business Use Cases

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End-to-End Business Process: 090 Hire-to-Retire

Business Scenario(s) Covered

- Domestic Payroll Provider
- Payroll Accrual
- Employee Receivable Originating Outside of HR

Business Actor(s)

Finance Office; Payroll Provider; HR Office

Synopsis

An agency's accounting period is ending during a two-week pay period. The preceding pay period has been paid and posted within this accounting period. Earned but unpaid employee wage and benefit expenses for the remaining days of the current accounting period are estimated and posted before the accounting period closes. In the next accounting period, that pay period ends. The agency's payroll service provider receives time and attendance information and information on an employee receivable originating outside of Human Resources. Employee wages and benefits are calculated and net employee pay is disbursed. Upon receipt of the payroll processing summary from the payroll service provider, the accrued payroll expense posted in the prior accounting period is reversed and the actual payroll expenses are posted. The agency's cash account is charged directly by the payroll service provider for the payroll related disbursements.

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.

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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 A common federal shared services payroll provider (e.g., USDA NFC, GSA, IBC, DFAS, or DoS) handles the agency's payroll.

2.2 The agency's payroll is calculated for two-week intervals with an average of 26 pay periods in a fiscal year.

2.3 The agency's pay date is the first Thursday or Friday of the following pay period.

2.4 An employee receivable for an active employee has previously been established in the financial management system and will be reported to the payroll service provider for collection.

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

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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: The close of the current accounting period approaches.

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		Determine the estimate of the earned but unpaid wage and benefit expenses for the accounting period nearing close (HCM.A5-1.050 Payroll Processing)	• Historical wage and benefit information	• Estimated wage expenses information • Estimated benefit expenses information
2	Receive and process wage and benefit expense accrual (FFM.090.030 Accrual and Liability/Asset Processing)		• Estimated wage expenses information • Estimated benefit expenses-information	• Appropriate payroll expense accrual 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)

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
4		a. Receive employee time and attendance information b. Calculate employee wage and benefit amounts c. Receive employee receivable information and determine offset with wage earnings d. Disburse employee wages and benefits e. Request employee receivable reduction by amount of payroll offset f. Summarize and report employee wage and benefit expense and disbursement information by pay period (HCM.A5-1.050 Payroll Processing)	• Time and attendance information • Employee benefit information • Employee receivable information	• Wage expense, benefit expense, benefit accrual, and disbursement information by employee • Employee receivable information • Employee payroll offset information • Wage and benefit expense and disbursement information summarized by pay period

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Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	In the next accounting period, reverse estimated wage and benefit expense accrual posted in the prior accounting period (FFM.090.030 Accrual and Liability/Asset Processing)		• Appropriate payroll expense accrual entries created for the prior period	• Appropriate payroll expense accrual reversal GL entries created with reference to source information
6	g. Receive and process summarized wage and benefit expense and disbursement information for pay period begun in the prior accounting period and completed in the current accounting period (FFM.030.040 Payment Processing - Payroll Payments) h. Receive and process request to reduce employee receivable by amount of payroll offset (FFM.060.040 Public Receivable Credit Memo and Adjustment Processing)		• Wage and benefit expense and disbursement information summarized by pay period • Employee receivable information • Employee payroll offset information	• Appropriate current-period wage and benefit expense GL entries created with reference to source information • Appropriate disbursement GL entries created with reference to source information • Appropriate receivable adjustment GL entry created with reference to source information

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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)