



BUREAU OF THE
Fiscal Service
U.S. DEPARTMENT OF THE TREASURY

FFM Business Use Cases for Record-to-Report

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Purpose

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

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

Business Use Case Structure

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

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



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

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

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

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

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



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

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

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



Record-to-Report Business Use Cases

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

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

Business Scenario(s) Covered

- Audit Adjustments
- Allowance for Uncollectable Amounts
- Financial Statements

Business Actor(s)

Finance Office; Program Offices

Synopsis

Overvaluation of an agency's real property assets is revealed by an audit finding and corrections are required in the current fiscal year (FY "n"). In this instance for example, routine maintenance expenses were incorrectly charged to the asset account. Appropriate valuations and associated adjustments are determined by the agency. As the FY "n" nears its end, the allowance for uncollectable amounts is updated. The corrections are made in FY "n". Finally, financial statements for FY "n" are produced by the agency.

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.



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

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

Business Use Case Specific

- 2.1 The agency processes and calculations are in place for determining the appropriate allowances for uncollectable amounts.
- 2.2 The agency's records contain the financial management and supporting information required to produce its financial statements.
- 2.3 Both intragovernmental buy/sell activity (e.g., reimbursable work) and non-buy/sell activity (e.g., collection/revenue funds transfers) occurred in the current fiscal year.

Federal Records Management

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

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

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



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		Determine the correct value for the assets noted in the audit findings (RPM.010.040 Real Property Management Independent Verification and Validation)	<ul style="list-style-type: none"> Audit findings 	<ul style="list-style-type: none"> Corrected asset valuations
2	Receive and process valuations of noted assets (FFM.020.010 Financial Asset Information Processing - Property, Plant, and Equipment)		<ul style="list-style-type: none"> Corrected asset valuations^(FR) 	<ul style="list-style-type: none"> Appropriate asset adjustment GL entries created with reference to source information Appropriate expense adjustment GL 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^(FR)
4	Determine allowance for uncollectable amounts (FFM.070.010 Delinquent Debt Collection)		<ul style="list-style-type: none"> Established receivable and delinquent debt information Historical receivable collection and delinquent debt collection and write-off information 	<ul style="list-style-type: none"> Allowance for uncollectable amounts information



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
5	Receive and process the allowance for uncollectable amounts (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Allowance for uncollectable amounts information 	<ul style="list-style-type: none"> Appropriate allowance 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)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated^(FR)
7	Review and confirm adjusting entries posted to the General Ledger (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> Adjusting GL entries 	<ul style="list-style-type: none"> GL account transaction detail information
8	a. Generate the GL trial balance b. Execute GL account relationship tie-point analysis (FFM.100.010 Reconciliation of General Ledger and Subledgers)		<ul style="list-style-type: none"> GL account balances 	<ul style="list-style-type: none"> GL trial balance information



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
9	Generate, route for review and approval, and submit required Treasury reporting information, including GTAS, CARS, and USAspending.gov information (FFM.110.010 Treasury Reporting)		<ul style="list-style-type: none"> GL account balances Supporting Treasury reporting information 	<ul style="list-style-type: none"> Treasury reporting information, including GTAS, CARS, and USAspending.gov information^(FR)
10	a. Analyze status of funding b. Generate, route for review and approval, and submit required budgetary resource and budget execution information (FFM.010.030 Budgetary Reporting)		<ul style="list-style-type: none"> GL account balances Supporting budgetary resource and budget execution information 	<ul style="list-style-type: none"> Status of funding information Schedule X budgetary resource and budget execution information^(FR)
11	a. Analyze obligation status b. Analyze accounts payable status c. Analyze intragovernmental activity payable, settlement payment, and funds transfer payment information (FFM.030.130 Payment Reporting)		<ul style="list-style-type: none"> GL account balances Supporting obligation and payable information 	<ul style="list-style-type: none"> Obligations status information Accounts payable (invoice) status information Intragovernmental activity payable, settlement payment, and funds transfer payment information



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
12	Generate property, plant, and equipment (PP&E) asset reports (FFM.020.060 Financial Asset Reporting)		<ul style="list-style-type: none"> GL account balances Supporting property management information 	<ul style="list-style-type: none"> PP&E reports
13	a. Analyze public accounts receivable status b. Generate Treasury Report on Receivables (TROR) (FFM.060.050 Public Receivable and Collection Reporting)		<ul style="list-style-type: none"> GL account balances Supporting public receivable and collection information 	<ul style="list-style-type: none"> Public receivable and collection information TROR^(FR)
14	a. Analyze delinquent debt b. Generate TROR (FFM.070.030 Delinquent Debt Reporting)		<ul style="list-style-type: none"> GL account balances Supporting delinquent debt information 	<ul style="list-style-type: none"> Delinquent debt information TROR^(FR)
15	a. Analyze intragovernmental buy/sell activity receivable and settlement collection information b. Analyze intragovernmental non-buy/sell activity receivable and funds transfer collection information (FFM.060.090 Intragovernmental Receivable Monitoring and Reporting)		<ul style="list-style-type: none"> GL account balances Supporting intragovernmental activity information 	<ul style="list-style-type: none"> Intragovernmental activity receivable, settlement collection, and funds transfer collection information



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
16	Generate revenue reports (FFM.040.020 Revenue Reporting)		<ul style="list-style-type: none"> GL account balances Supporting revenue information 	<ul style="list-style-type: none"> Revenue reports
17	Generate the financial statements for FY "n" (FFM.110.020 Financial Statement Preparation)		<ul style="list-style-type: none"> FY "n" annual financial information 	<ul style="list-style-type: none"> FY "n" financial statements^(FR)



060.FFM.L2.01 Consolidated Financial Statements

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

Business Scenario(s) Covered

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

Business Actor(s)

Finance Office; Program Offices

Synopsis

Consolidated financial statements must be produced for a department with two component agencies. Because the department collects revenues, the Statement of Net Cost must also be produced. Adjusting entries are required for liabilities not covered by budgetary resources. Those liabilities not covered by budgetary resources include liabilities incurred for which revenues or other sources of funds necessary to pay the liabilities have not been made available through Congressional appropriations or current earnings of the reporting entity (e.g., Judgement Fund notices, legal settlements). Adjusting entries are also needed for liabilities arising from non- routine events and actuarial liabilities. Before producing the consolidated financial statements, intra-departmental eliminations must be performed.

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.



060.FFM.L2.01 Consolidated Financial Statements

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

Federal Records Management

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

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

Initiating Event: The fiscal year closes.



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
1		Determine program total liabilities not covered by budgetary resources and request consolidation at the Department level (Program Mission Activity)	<ul style="list-style-type: none"> GL account balances Program information 	<ul style="list-style-type: none"> Total liabilities not covered by budgetary resources information Text for financial statement footnotes
2	Receive and process total liabilities not covered by budgetary resources and provide department-wide information (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Total liabilities not covered by budgetary resources information^(FR) 	<ul style="list-style-type: none"> Appropriate liability adjustment entries created with reference to source information
3		Determine program total liabilities arising from non-routine events and request consolidation at the department level (Program Mission Activity)	<ul style="list-style-type: none"> GL account balances Program information 	<ul style="list-style-type: none"> Total liabilities arising from non-routine events information Text for financial statement footnotes
4	Receive and process liabilities arising from non-routine events and provide department-wide information (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Total liabilities arising from non-routine events information^(FR) 	<ul style="list-style-type: none"> Appropriate liability adjustment entries created with reference to source information
5		Determine program total actuarial liabilities and request consolidation at the Department level (Program Mission Activity)	<ul style="list-style-type: none"> GL account balances Program information 	<ul style="list-style-type: none"> Total actuarial liabilities information Text for financial statement footnotes



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
6	Receive and process total actuarial liabilities and provide department-wide information (FFM.090.030 Accrual and Liability Processing)		<ul style="list-style-type: none"> Total actuarial liabilities information^(FR) 	<ul style="list-style-type: none"> Appropriate liability adjustment entries created with reference to source information
7	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated^(FR)
8	Retrieve department component financial statement information (FFM.110.020 Financial Statement Preparation)		<ul style="list-style-type: none"> GL account balances Text for financial statement footnotes^(FR) 	<ul style="list-style-type: none"> Department component financial statement information
9	a. Analyze intragovernmental activity payable, settlement payment, and funds transfer payment information (FFM.030.130 Payment Reporting) b. Analyze intragovernmental activity receivable, settlement collection, and funds transfer collection information (FFM.060.090 Intragovernmental Receivable Monitoring and Reporting)		<ul style="list-style-type: none"> GL account balances Supporting intragovernmental activity information 	<ul style="list-style-type: none"> Intragovernmental activity payable, settlement payment, and funds transfer payment information Intragovernmental activity receivable, settlement collection, and funds transfer collection information



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

Typical Flow of Events

	FFM Event	Non-FFM Event	Input(s)	Output(s) / Outcome(s)
10	Determine intra-departmental eliminations required for department consolidated financial statements (FFM.100.020 Reconciliation of Intragovernmental Activity)		<ul style="list-style-type: none"> Intragovernmental activity payable, settlement payment, and funds transfer payment information Intragovernmental activity receivable, settlement collection, and funds transfer collection information 	<ul style="list-style-type: none"> Appropriate elimination GL entries created with reference to source information
11	Post appropriate budgetary, proprietary, and/or memorandum entries to the general ledger (GL) (FFM.090.020 General Ledger Posting)		<ul style="list-style-type: none"> GL entries 	<ul style="list-style-type: none"> Appropriate GL accounts updated^(FR)
12	Generate department consolidated financial statements, including Statement of Net Costs (FFM.110.020 Financial Statement Preparation)		<ul style="list-style-type: none"> GL account balances Text for financial statement^(FR) 	<ul style="list-style-type: none"> Department consolidated financial statements, including Statement of Net Costs^(FR)



Appendix A: FFM Business Use Case Library Documents

Library Document Content

FFM Business Use Case Library

010 Budget Formulation-to-Execution

020 Acquire-to-Dispose

030 Request-to-Procure

040 Procure-to-Pay

050 Bill-to-Collect

060 Record-to-Report

070 Agree-to-Reimburse

080 Apply-to-Perform

090 Hire-to-Retire

100 Book-to-Reimburse

110 Apply-to-Repay

Business Use Case Document Name

FFM Business Use Case Library Overview

FFM Use Cases 010 Budget Formulation-to-Execution

FFM Use Cases 020 Acquire-to-Dispose

FFM Use Cases 030 Request-to-Procure

FFM Use Cases 040 Procure-to-Pay

FFM Use Cases 050 Bill-to-Collect

FFM Use Cases 060 Record-to-Report

FFM Use Cases 070 Agree-to-Reimburse

FFM Use Cases 080 Apply-to-Perform

FFM Use Cases 090 Hire-to-Retire

FFM Use Cases 100 Book-to-Reimburse

FFM Use Cases 110 Apply-to-Repay