8.1.7 Annual Program Review

End-to-End Business Process: 8. Apply to Perform	
Business Scenario(s) Covered	
• L1.13. Annual Program Budget Formulation	

Business Actor(s)	**Primary:** Program Office
	Other: Finance Office, Budget Office, Grants Office

Synopsis

The program-level performance and financial reports are developed and reviewed, and program accruals are determined. The Performance Accountability Report (PAR) report is developed and submitted with the annual Federal agency financial statements. In response to a budget request, the program-level financial and performance reports are analyzed to determine the funding and spending plan for future fiscal year(s), and the funding and spend plan is submitted. A program review is performed to assess program progress and compliance, and no issues or concerns are identified. Program lessons learned and promising practices are documented.

Assumptions and Dependencies

1. There is no presumption as to which events are executed by which business actor.
2. There is no presumption as to which events are automated, semi-automated, or manual.
3. There may or may not be automated interfaces between service areas/functions/activities and between provider solutions/systems.
4. All predecessor events required to trigger the Initiating Event have been completed.
5. Authorizing legislation has been passed, and the program has been setup.
6. The program is a multiple-year program and funded annually, and there are no changes in program scope.
7. The program is part of the Federal agency's PAR report.
8. The funding opportunity has been issued, and applications have been received and reviewed.
9. Awards have been selected, funded and issued, and are meeting their performance requirements.
10. Award recipients have provided performance and financial reports during the fiscal year.
11. Award compliance reviews and audits have been conducted, and issues have been resolved.

Initiating Events	The next program review cycle has begun.

8.1.7 Annual Program Review

Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)

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Typical Flow of Events

#	GRM Event	Non-GRM Event	Input(s)	Output(s) / Outcome(s)
1	a. Develop and document program-level performance and financial reports based on reporting information provided by award recipients b. Evaluate program performance and financial information and record results c. Evaluate degree of variance between past program liability accrual estimates and the program's actual operating cost and record results d. Determine and document program liability accrual estimate e. Develop and document program Performance Accountability Report (PAR) information f. Provide program performance and financial information to OMB-designated source(s) (GRM 050.010 Grant Program Reporting and Review)		• Award recipients' performance reports and results • Award recipients' financial reports and results • Award agreements and modifications • Approved program package	• Program performance and financial reports • Program performance and financial results • Program liability accrual estimate • Program Performance Accountability Report (PAR) information • Program performance and financial information
2		Receive and process program liability accrual estimate (FFM.090.030 Accrual and Liability Processing)	• Program liability accrual estimate	• Appropriate program liability accrual estimate entries created with reference to source information
3	a. Receive budget request for future fiscal year(s) program funding and spend plan b. Evaluate current and past program performance and financial reports and results c. Develop and document future fiscal year(s) program funding and spend plan d. Provide future fiscal year(s) program funding and spend plan (GRM.010.010 Grant Program Set-up and Maintenance)		• Budget request for future fiscal year(s) program funding and spend plan • Current and past program performance and financial reports and results • Award agreements and modifications • Approved program package • Approved program funding and spend plan	• Future fiscal year(s) program funding and spend plan

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Typical Flow of Events				
#	**GRM Event**	**Non-GRM Event**	**Input(s)**	**Output(s) / Outcome(s)**
4		Receive and process future fiscal year(s) program funding and spend plan (BFM.030.010 Budget Operating/Spend Plan Development)	• Future fiscal year(s) program funding and spend plan	• Updated Federal agency budget operating/spend plans
5	a. Evaluate program performance and financial results against program objectives and other relevant program information b. Evaluate program compliance with authorizing legislation c. Evaluate program internal controls for compliance with program policies and procedures, and regulations d. Record program review results (GRM.050.010 Grant Program Reporting and Review)		• Program performance and financial information • Program policies and procedures • Approved program package • Authorizing legislation • Award performance and financial reports and results	• Program review results
6	Develop program lessons learned and promising practices based on analysis of award performance and document results (GRM.050.010 Grant Program Reporting and Review)		• Program review results	• Program lessons learned and promising practices

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