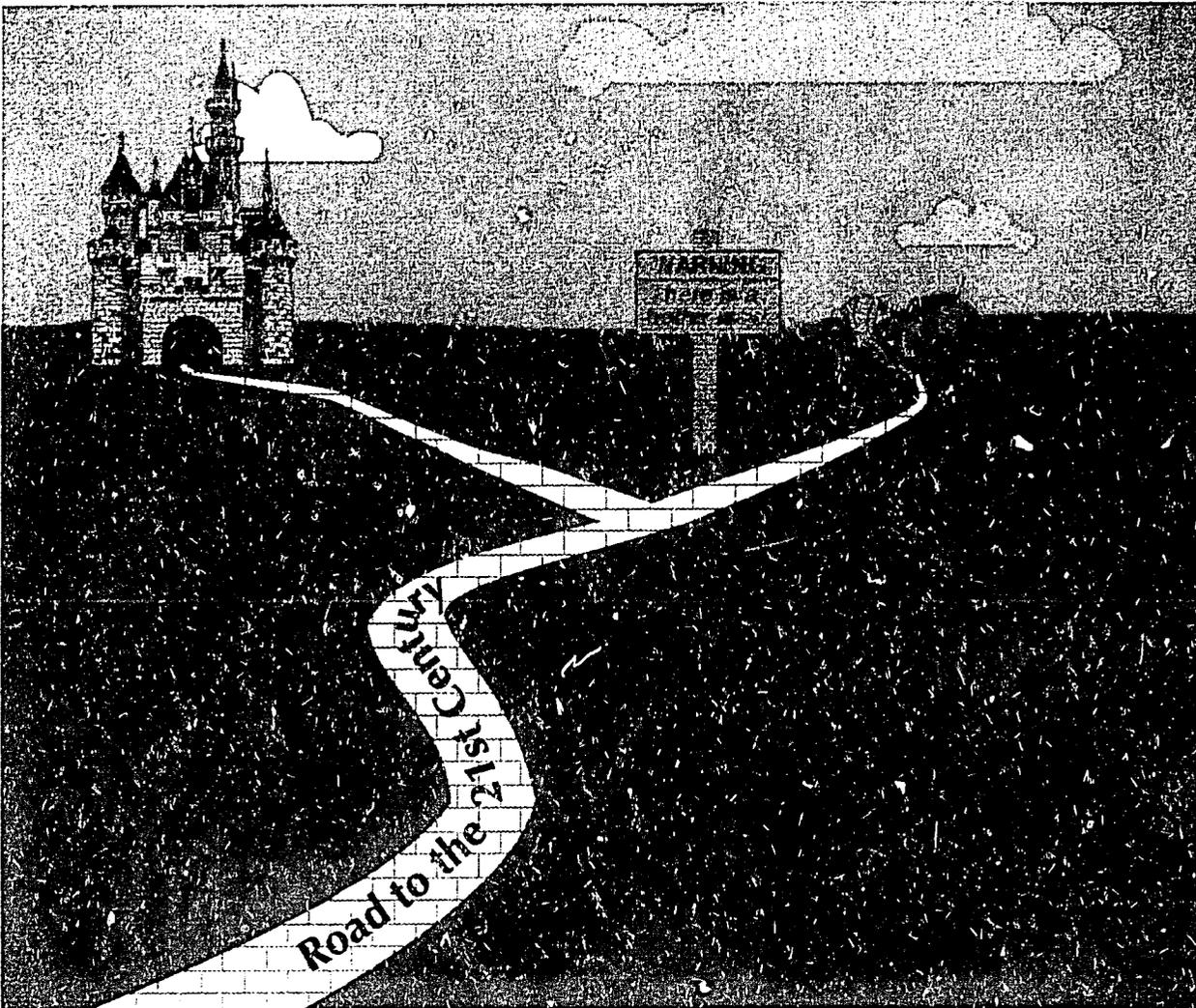


FAN ABLOGL



BUSINESS AREA ANALYSIS BUDGET AND FUND ALLOCATION



VOLUME I: Report to Management

AUGUST 1994

EXECUTIVE SUMMARY

OVERVIEW

The Budget Business Area Analysis (BAA) Team has examined, analyzed and modeled the essential data and processes which support The United States Agency for International Development's (USAID's) Budget function. Based on the results of this five-month study, the team recommends that the Agency proceed to build a corporate Budget system which will:

- Support management decision-making on resource allocation at all levels;
- Streamline and control the distribution of funds to operating units; and
- Simplify and facilitate the preparation of budget presentations and external submissions to OMB and the Congress.

The blueprints for designing this system are contained in the body of this report - the product of the Team's effort.

The basic concept underlying the proposal is that budget projections for all Agency activities (dollar grant programs, operating expenses, food aid, credit programs) are entered into the system by the appropriate management unit. The information is available for review, analysis and aggregation in a variety of ways (e.g., objective, benefiting country, responsible organization, funding source, and type of item purchased). The proposed system entails the use of sophisticated, user-friendly information technology. It imposes a greater degree of discipline on the business practices which comprise USAID's budget function than has previously prevailed.

To achieve maximum benefit from the new budget system the other anticipated components of the integrated Agency data base: Accounting (AWACS); Operations; Acquisition and Assistance (A&A); and Workforce must be constructed as planned. The Budget system is dependent on the new AWACS for financial information; Operations for performance results information; A&A for how USAID actually spends its money; and Workforce for staffing information.

The Team recommends a Budget system comprised of the core processes of Budget and Fund Allocation, management reporting and decision support capability. Management reporting will give USAID the ability to look at information in ways which cannot be done now. Decision support will give USAID the ability to perform "what-if" analyses using data directly from within the system. The need to enter data from disparate sources into spreadsheets that are then maintained on an individual's personal computer will disappear.

BACKGROUND

USAID has, in recent years, been the subject of a series of high profile reviews by a Presidential Commission, a joint USAID/Office of Management and Budget (OMB) SWAT Team, and a management review by the General Accounting Office (GAO). To address many of the recommendations in these reports, the Agency initiated the development of an Information Strategy Plan (ISP). The purpose of the ISP was to thoroughly study the information management and technology needs of the entire Agency and to lay out the approach for satisfying those needs. The ISP identified eight areas, including Budget, for further analysis.

OBJECTIVE

The Budget Business Area Analysis (BAA) refined the original blueprint outlined in the ISP by specifying the basic business requirements of the USAID Budget and Fund Allocation function. The intent was to look at the underlying requirements necessary to develop a flexible, stable budget system which will meet the needs of the entire Agency. The Team also looked for ways to re-engineer the Budget function.

The BAA Team was comprised of USAID staff with a broad range of mission and USAID/W budget experience. A Reference Group of senior managers from all bureaus provided guidance to the core team. In addition, an Operational Reference Group with significant hands-on budget experience supported the Team with advice and helpful feedback. The Team interviewed numerous mission and USAID/W budget and project management staff, reviewed over 50 budget related documents and examined over 60 existing budget "systems".

CURRENT BUDGET SYSTEM

In addition to the finding that there is no single current corporate Agency budget system, the Team heard from many of the people interviewed that the USAID Budget Function is not working very well. A few of the symptoms cited are: 1) there is significant reworking of budgets because there is inadequate or non-existent budget policy guidance and parameters at the earliest stage of the budget cycle; 2) Agency personnel spend significant amounts of time creating and maintaining "cuff" records; 3) there is need for extensive re-keying of budget data; and 4) there are major delays in receiving feedback on budget changes.

VISION FOR REINVENTING USAID BUDGETING

To address the problems identified and, hopefully, help reinvent the Agency's budget function, the Team developed a **VISION** of budgeting in USAID. (Budgeting is defined as planning for the inputs which must be acquired to achieve the results desired.) That **VISION** contains the following elements:

- USAID senior managers produce timely policy guidance with appropriate budget parameters for missions and offices to use in their strategic planning;
- Development of USAID budgets flows from the content, actual and proposed, of the Agency's programs. Budgetary decisions are based on resource needs and performance results, not last year's budget level;
- Cross-organizational teams conduct USAID review of mission/office strategies, program content and their budget implications;
- USAID operates a single integrated worldwide information system (Accounting, Budget, Operations, A&A, Workforce, and Property Management);
- The Budget system permits the Agency to analyze its resources in any of several ways or combinations thereof: objective, geographic area (country), organization, account, or activity;
- Bureaus, missions and offices receive rapid feedback on their proposed budgets;

- Fund allocations and budget controls electronically roll-down to appropriate levels;
- The system permits automated roll-up of budget information by whatever category is required and enables automated generation of necessary internal and external reports;
- Individuals use the database to conduct "what-if" analyses of alternative programs;
- Format guidance from Washington is eliminated;
- USAID implements a method or methods to facilitate moving resources between activities to respond quickly to changing circumstances, obviating the need to hoard resources;
- Front line managers are empowered to make decisions about their activities; and
- Personnel use electronic bulletin boards to share best practices and experiences.

BENEFITS OF RECOMMENDED SYSTEMS

The BAA Team did not model current USAID budget procedures but developed a flexible information model which incorporates re-engineering concepts and will take USAID a long way toward achieving the VISION. The proposed system will enable the Agency to answer the following basic questions about its budget:

What do we do? (Activities)

Why are we doing it? (Objectives)

Who benefits? (Country)

Who manages it? (Organization)

How is it funded? (Account)

What are we buying? (Labor, goods, services, grants, etc.)

USAID can budget and analyze resource proposals by any one, or combination, of the above - however the Agency decides. The system will be extremely flexible and able to "roll-up" budgets for analysis of the Agency's program by any or all of the other categories. The proposed system will track what we are buying and aggregate programs to whatever themes, earmarks, directives and emphasis areas we need or want to fund.

Managers will be able to analyze programs at the summary level or at whatever level of detail is desirable. Moreover, the system is "policy neutral". It permits either bottom-up or top-down programming or, more likely, a blending of the two approaches. The Agency can use the system in whatever way is appropriate for a given point in the budget life-cycle.

When the budget system is in place:

- Rekeying of budget and financial data is eliminated and the need for reconciliation of conflicting "numbers" is significantly reduced;
- Feedback is instantaneous and reports are produced faster and more accurately than today;
- System maintenance is reduced and the Budget Format guidance package, now over 100 pages, is not needed;

- "Cuff" records used today are unnecessary; and
- Funds are automatically linked to the OYB and distributed electronically.

SUGGESTIONS FOR RE-ENGINEERING THE BUDGET FUNCTION

The Team believes that the budget system we are proposing will significantly improve Agency budgeting. However, based on comments received during the project and on our own analysis, we suggest the following additional changes, independent of automation, which could also bring great benefits.

Budget Parameters - The Team fully supports the Re-engineering Report recommendation that the *initial step* in the Budget function should be the development and issuance by USAID/W of Budget Policy Guidance. This guidance should include program parameters which missions would use in developing their country strategies. Parameters include aggregate, country level budget projections, Agency-wide ranges for programs of special interest and the designation of countries targeted by USAID for a specific program emphasis area, (e.g., child survival).

Country strategies are not normally subject to annual revision, however, budget guidance constraints impact annual funding distributions which could affect country strategies. The intent is to permit **known** constraints to be considered as an integral part of the country strategic planning process and not imposed on that process at the end of the budget cycle. We realize that USAID would prefer to operate without such constraints, but they do exist and we suggest that the country strategic

planning process will be improved by taking them into account as early as possible.

Consolidated Review of Budget Requests: The Team was also struck by the number of sequential reviews an individual budget proposal usually passes through before it is considered final. In any given year the following sequence of reviews usually occurs once internal mission reviews are completed. A mission budget proposal is reviewed by its bureau to see if it is consistent with bureau policy and the approved mission strategic plan. Next by PPC and the M Bureau to insure it is consistent with Agency policy and meets Agency performance criteria. Once these reviews are completed, central offices (PPC, M/B and the Global Bureau) conduct Agency-wide function-by-function reviews to determine how all proposals aggregate to global targets for population, child survival, environment, etc. These reviews are then followed by a review of the entire budget by the Administrator.

The Team strongly believes that this is an inefficient way to go about our business. The new budget system will permit a broad variety of analyses of budget information and enable the consolidation of many of these sequential reviews into team reviews, thus saving time and effort by including in the discussion all relevant points of view. Both missions and USAID/W could use this approach. The teams in Washington, for example, could be comprised of: mission staff, if possible; regional bureau personnel; and central bureau budget, technical, and policy individuals. These sessions could be organized either geographically or functionally. Budget information will be available to all. Participants will be able to review, analyze and manipulate either detailed or summary level data any way they desire (country, bureau, objective, theme, account, emphasis

area, activity, etc.) and thereby determine both the geographic and agency-wide budgetary and programmatic impact of proposed changes.

The Team believes this approach would be particularly useful during the summer budget reviews (i.e., leading up to the OMB submission and the Congressional Presentation). It also will be helpful for allocating Congressional earmarks and/or directives when setting initial county and office Operational Year Budgets. (The Team will prepare a separate, more thorough proposal on this idea shortly.) Although the new budget system is not yet in place, we suggest that USAID try one or more such reviews during the FY 1996 budget cycle - pick a geographic bureau or a functional area or one of each, assemble an appropriate team and see what works.

RECOMMENDED SYSTEMS DESIGN PROJECTS

The BAA Team's analysis showed that budget processes are tightly linked and must be designed together. The analysis also indicated that differing development techniques should be used to build and implement a new Budget system. The core processes of Budget and Fund Allocation will be developed using the most rigorous Information Engineering (IE) development approach. The management reporting and decision support component of the new budget system will contain many new features not currently available at USAID. Therefore, it makes sense to use a technique employing a heavy use of prototyping to try out these new features on a broad group of budgeteers prior to implementation. The Team recommends using the IE-RAD (rapid application development) approach for this. Furthermore, the Team believes that much of the needed decision support capabilities (i.e.,

the ability to perform "what-if" analyses without having to reenter data from disparate sources into personal spreadsheets) are currently available in commercial off-the-shelf software packages. The Team strongly recommends that a *quick and inexpensive* survey of available packages be conducted to see if there are some that could meet USAID's needs.

The Team envisions two variations of reporting and decision support capabilities - one for executives who must quickly see the global picture over the long haul and the other for staff who need greater detail but for shorter time horizons. We also anticipate a multiphased development effort for the Budget system. Since Budget is dependent on other business areas for data, it cannot be fully completed until other systems are implemented. The first phase is contingent on AWACS supplying financial transactions. Other phases, enhancing the budget system effectiveness, will require outcome information from Operations and staffing patterns from Workforce.

MANAGEMENT NEXT STEPS

Delivering an integrated system that will be used efficiently and effectively world-wide requires more than just coding and testing software. The new generation of automated data systems will have: 1) automated controls, 2) standardized data, 3) new and streamlined business processes and procedures, and 4) enhanced management reporting capabilities. In addition to these factors, a common set of rules and procedures for managing both data and information systems must be developed. This will replace the current manner of each "local" organization having its own independent data rules.

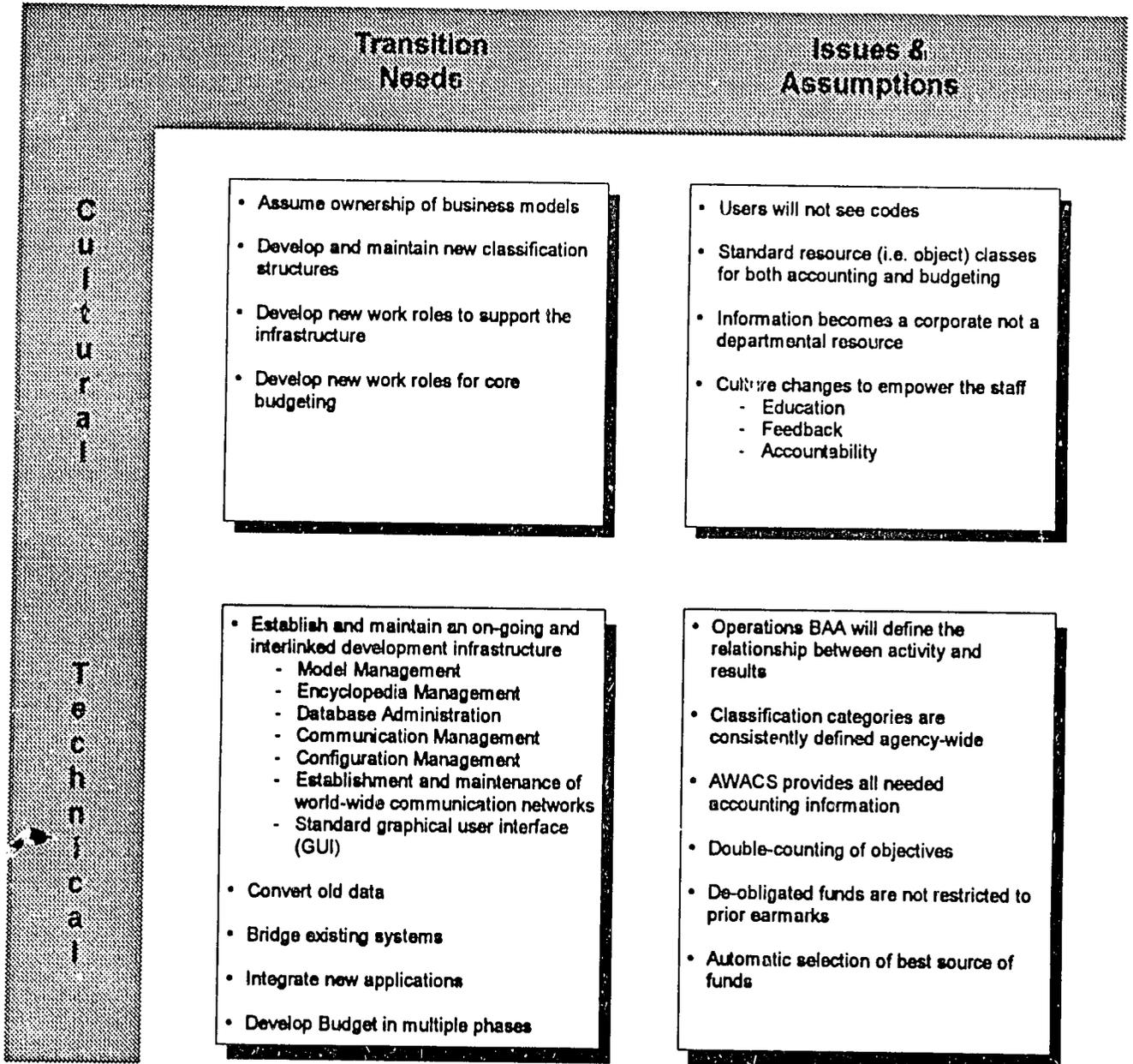
Data, in the Information Age, must become an

Agency-wide resource. As a result, Agency personnel must develop new ways of doing business. Agency personnel should be empowered "to get the job done". They must understand what is expected from them, be educated to use new procedures, discipline themselves to use these procedures, and be held accountable for their results.

The Team has identified what it believes are some key transition issues that the Agency must address prior to a world-wide roll-out of new integrated systems. These are presented in the table following this page. (See Section 4.4 of this report for a full description.)

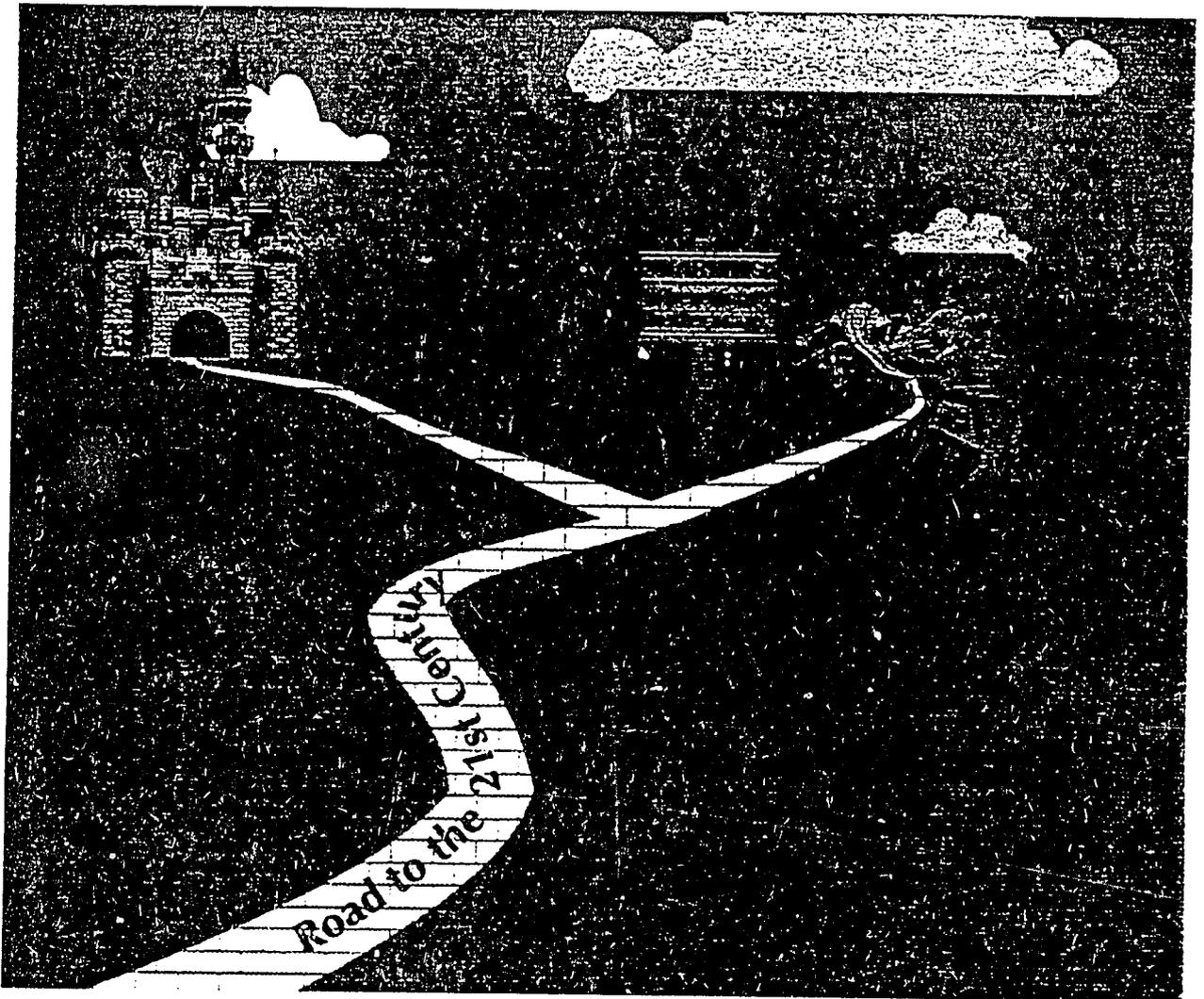
There are three issues of primary concern which the Team believes management must address promptly. First, since information in an integrated environment becomes an agency-wide resource, business users, across organizational lines, must resolve data discrepancies together. IRM can help to facilitate the conversation, but in the end it is the user's responsibility. Next, the flexibility of the proposed budget system is based on clear and consistent classification of resources, activities, and programs. There will be a significant change from the codes (e.g., function and AC/SI codes) used today. Developing these new classifications and establishing procedures to keep them properly maintained will require significant effort. It should not be underestimated. Finally, a solid agency-wide development infrastructure must be constructed to ensure consistent models, a standard "look and feel" for computer screen design and usage, and adequate computing and communication power to support a world-wide network.

MANAGEMENT DECISIONS NEEDED FOR TRANSITION





BUSINESS AREA ANALYSIS BUDGET AND FUND ALLOCATION



VOLUME I: Report to Management

AUGUST 1994

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SECTION 1: INTRODUCTION

1.0 INTRODUCTION

1.1 BACKGROUND

The United States Agency for International Development (USAID) has in recent years come under severe pressures regarding its budget, management practices, and even its basic mission, in light of the ending of the Cold War. USAID's management improvement activities were further spurred by a series of high profile reviews of Agency operations by a Presidential Commission, a joint USAID/Office of Management and Budget (OMB) SWAT Team, and a management review by the General Accounting Office (GAO). To address many of the recommendations in these reports, the Agency initiated the development of an Information Strategy Plan (ISP). The purpose of the ISP was to thoroughly study the information management and technology needs of the entire Agency.

The ISP concluded that USAID has not done a good job of managing its information resources. Some of the specific items identified in the report included:

- Many of the primary automated systems used for financial management are antiquated mainframe systems that no longer adequately satisfy the management needs of the Agency;
- There is tremendous redundancy in the primary systems because they were developed using different hardware and/or software platforms;
- Many operating units developed "cuff" systems using PC spreadsheet software packages. This information is not shared among PCs or the mainframe;

- Rekeying data has become the rule rather than the exception; and
- USAID has not paid sufficient attention to providing a uniform approach to information management funding.

The ISP outlined new approaches for the Agency in the areas of information management, systems, technology, and organizational practices. On the data side, the ISP developed the outline of a corporate data model. On the process side, a high-level functional breakdown of all the Agency's work was developed. From this breakdown, the following eight major business areas or functions within the Agency were defined:

- Core Accounting;
- Procurement Management;
- Budgeting;
- Operations Management;
- Property Management;
- Workforce Management;
- Guidance; and
- Communications Management.

In addition, the ISP identified a preliminary set of potential applications that could be developed to support each of the eight business areas. The Agency then planned a series of Business Area Analysis (BAA) projects, of which this is one, to lead to the implementation of an Agency-wide integrated system.

1.2 OBJECTIVES

The Budget BAA's primary purpose is to refine the original blueprint outlined in the ISP by specifying the basic business requirements of the USAID Budget function. This specification will be in the context of the

broader Agency-wide requirements necessary to ensure integration across business areas.

The specific objectives of the Budget BAA are to:

- Identify the particular information requirements and underlying business processes for USAID's Budget Business Area;
- Capture the business rules relevant to the Budget business processes;
- Ensure compliance with all legal and statutory requirements for the Budget function;
- Identify information needed by the Budget function that must be provided by other USAID business areas (i.e., Accounting, Procurement, Workforce, etc.);
- Identify potential systems development areas which are needed to support the Budget function; and
- Make additional recommendations to management concerning the re-engineering of Budget procedures.

1.3 SCOPE

The BAA analyzed all Budget activities based on functionality, not how the work is currently divided between organizational or geographic considerations. For example, reviewing staffing patterns is an activity within the Workforce function. Although budgeteers have a need to review these patterns, the activity itself will be defined by the Workforce BAA, not the Budget BAA.

During the BAA, it was decided that Core

Accounting's Budget Execution function would be split into Fund Allocation and Fund Usage. The Budget BAA assumed responsibility for Fund Allocation while Fund Usage remained with Core Accounting. This decision was agreed upon by the Budget BAA project manager, the AWACS project manager, and IRM management.

The major processes analyzed by the Budget BAA are as follows:

- Prepare Budget Guidance - prepare and approve budget guidance, including budget parameters, based on approved policy guidance and strategic plans;
- Formulate Agency Budget - determine, negotiate, and approve budgets for various agency components based on approved resource plans applied against available resources and policy guidelines;
- Request Agency's Budget - submit budget to and negotiate budget with USAID's oversight authorities (i.e., OMB and the Congress); and
- Allocate Funds - distribute the authority to obligate funds to Agency components.

This project examined the Budget function for all administrative and program activities managed by USAID and funded by the following:

- Program funds (Development Assistance Fund, Population, Development Fund for Africa, New Independent States, Special Assistance Initiative, and the Economic Support Fund);
- Operating Expense funds;
- PL 480 Titles II & III (Food Aid);

- Disaster Assistance; and
- Credit programs.

1.4 MANAGEMENT APPROACH

METHODOLOGY

To provide the necessary rigor and to help enforce discipline, the Agency has adopted the Information Engineering Methodology (IEM), a structured approach to system development that is widely and successfully used in both industry and government. IEM consists of a set of interlocking techniques for planning, analyzing, designing, and implementing business systems.

The first step of the IEM produces an Information Strategy Plan (ISP) that provides a high-level, long-term perspective on USAID thus requiring the direct involvement of senior and mid-level managers. A key purpose of using the IEM is to simplify the integration of separately built or purchased application systems. The ISP examined current USAID functions with an eye toward integrating the many current applications. Three distinct blueprints of USAID are created. These are:

- An Information Architecture that answers three critical questions about USAID:
 - What is it we do as an Agency?
 - What information do we need for that purpose?
 - How do Agency activities make use of this information?
- A Business System Architecture that answers the question: what systems do we need to satisfy USAID's business requirements?

- A Technical Architecture that responds to the question: What kind of technology is needed to carry out our business and systems?

These high-level blueprints help ensure that systems are compatible, effort is not duplicated, and local needs do not override agency-wide needs. This approach also leads to reducing the wasteful entry and maintenance of redundant, inaccurate, and unreliable data and will help to prevent major dislocations during integration of multiple systems.

The second step of IEM are Business Area Analysis projects. The Budget BAA is one of several projects recommended by the ISP. Its purpose is to study the Budget area in depth. The BAA deliverables provide sufficiently detailed information so that future projects can design or select a Budget application. The study is based on the ISP Architectures, helping to ensure that Budget applications will integrate with applications developed from other BAAs.

The chief product of a BAA is an updated Information Architecture (IA) supplemented with additional details needed to support design or package evaluation activities. The IA, which is the center piece of the IEM approach, presents the functional requirements for budgeting and fund allocation activities, the information needed to support those activities, and the ways in which that information is affected by each activity.

The IA is independent of current organizational structures, technology, and procedures - all of which are transient in nature and subject to frequent changes. The features in the IA tend to remain stable and recognizable over time. Information systems, based on such architectures, have proven to be

exceedingly robust, significantly reducing maintenance costs, and increasing user satisfaction.

PROJECT STRUCTURE

The EAA Team was comprised of USAID staff with a broad range of mission and USAID/W budget experience. This team was supplemented by technical experts with experience in the methodology. To obtain a top management, Agency-wide perspective, a Reference Group composed of senior managers from all bureaus was assembled to provide guidance to the core Team. In addition, an Operational Reference Group with significant hands-on budget experience supported the Team with advice and helpful feedback.

The Team applied its own knowledge of Budget, utilized the experience of both reference groups, and conducted group and individual interviews with specific area experts as needed to round-out and verify budget specifications. The rosters of the Core Team, both reference groups, and a list of persons interviewed during the project may be found in Appendix A.

The Team began developing the data and process models by interviewing current and former mission directors, controllers, and project managers to determine their essential Budget requirements and to understand how missions budget their resources. The Team talked with those responsible for managing the overall Agency and individual bureau Budget functions. The Team also interviewed the people responsible for the budgets of nonprogram-funded activities managed by the Agency, e.g., Operating Expenses, PL-480 Food Programs, and Disaster Assistance.

The Team did not model current Agency procedures. Instead, it derived the fundamental Budget business needs of USAID based on input from the cross-section of employees interviewed. *The Team also concluded that the IEM models covered all USAID managed budget activities, regardless of their funding sources.* That is, the Budget BAA models accommodate administrative as well as the various types of program budget activities.

The Team used several different approaches to verify that the data and process models did indeed capture the essence of budgeting in USAID. Specifically, the team:

- Presented the models to the BAA Reference Group several times to verify their accuracy and completeness.
- Consulted the Operational Reference Group, which also reviewed the models several times, for confirmation of the information and processes.
- Identified over 50 documents which use or require budget information. These documents were collected, reviewed, and cross-checked against the models to insure that the models were complete and comprehensive and that they could support all of the Agency's information needs. See Appendix B for the document list.
- In parallel with its other activities, inventoried budget "systems" used throughout the Agency. These systems (over 60 were reviewed) were then compared to the BAA models to ensure that they contained the required information. The list of key data systems reviewed is in Appendix C.

1.5 REPORT STRUCTURE

The Budget BAA report is in two volumes and contains five major sections and 11 detailed appendices. Volume I, the main body of the report, presents a summary of the results of our analysis and has been divided as follows:

- *Section 1, Introduction* - identifies the findings of USAID's Information Strategy Plan, the objectives and scope of the BAA project, and the methods and steps used in analyzing the Budget function.
- *Section 2, Re-inventing Budgeting* - describes the current problems associated with present budget systems, contains recommendations and suggestions for re-engineering budget and fund allocation processes, and outlines the major benefits of automating the re-engineering recommendations.
- *Section 3, Budget's Information Architecture* - defines, in summarized form, the activities and data that support the Budget and Fund Allocation function and examines the interaction of USAID organizational units, activities, and data.
- *Section 4, Next Steps* - specifies the follow-on projects that are required to build an integrated budget system, provides the development schedule and resource requirements to carry out those projects, and identifies the business and technical issues that will affect the transition to the new, more modern automated system.
- *Section 5, Project Issues and Assumptions* - presents the assumptions

that were made and used by the BAA Team in carrying out the project and describes the issues that will have to be resolved prior to system roll-out.

Appendices A and B, also in Volume I, present lists of people and documents consulted during the project. Appendix L, shown in both volumes, contains a glossary of terms and acronyms used in this report.

Volume II, Technical Appendices, holds the remainder of the appendices. They contain the detailed models of the Budget and Fund Allocation Business Area.

**SECTION 2:
RE-INVENTING
BUDGETING**

SECTION 2: RE-INVENTING BUDGETING

2.0 RE-INVENTING BUDGETING

Although the BAA's primary focus was to analyze the USAID Budget function and lay the groundwork for the design of a new Budget computer system, the Team purposely worked re-engineering concepts into the models. It is clear that the Budget system that we are proposing in and of itself contains significant re-engineering aspects. We are also recommending additional changes in budgeting which we believe will enhance how the Agency budgets its resources.

This section summarizes some of the problems of the current Budget system and discusses how business processing re-engineering can help the Agency re-invent Budgeting. It provides our vision of what a re-invented Budget and Fund Allocation system would look like and describes how a new automated system will take USAID far along the road toward that vision. It also includes additional suggestions, not involving automation, that address obstacles to achieving an effective and improved Budget function.

2.1 CURRENT BUDGET SYSTEM

The Team heard from many of the people we interviewed that the USAID Budget function is not working well and may, in fact, be broken. Following are a few of the symptoms cited:

- There is inadequate or non-existent Budget policy guidance and parameters at the earliest stage of the budget life cycle. This often results in last minute policy considerations being imposed on existing operational plans and strategies with significant distortion of, and consequent disruption to, those plans and strategies.
- There is need for extensive re-keying of

budget information into existing information systems. This increases the possibility for error and produces subsequent problems of verification and reconciliation.

- Budget information is kept in numerous "cuff" records throughout the Agency. The Team surveyed USAID/W offices to identify those existing "systems" used to manage their budgets. We identified over sixty such "systems" in Washington alone. Not every office responded and these results do not include those "systems" maintained by individual missions.
- There is significant delay in providing feedback on changes in budgets to the originating organization. This leads to major problems in keeping budget information current.
- There is constant reworking and iteration of budget requests at all hierarchical levels within USAID. Budgets currently are developed and justified on organizational lines. They are usually reviewed separately: first at the mission; second, at the bureau; third at the center (PPC and M); and finally by the Administrator. Additionally, USAID is required to examine its program functionally (e.g., how much is planned for population, child survival, etc.). So subsequent agency-wide functional reviews are held after completion of the geographic reviews. Oftentimes the results of the functional reviews require that major changes be imposed on individual programs which were developed based on country strategic objective criteria. *This discounts and distorts country strategic planning, which is the foundation of USAID programming.* Another result of these sequential reviews is that the Budget function consumes an

inordinate amount of time and energy at all levels of the organization; time and energy which is accordingly lost to other important goals such as program analysis, identifying best practices, implementation, etc.

- There is a large degree of uncertainty about future resource availability. Consequently, individual organizations try to build up buffers of funds to see them through possible lean times. This tactic is used throughout the Agency to squirrel away money in all accounts. This can distort planning by tying up funds in unnecessarily large pipelines that may drain money away from other higher priority activities. This uncertainty also contributes to the Agency's fixation on the Budget process - at a high cost to other objectives.
- Many types of programmatic analysis are impossible to perform since the required data is spread across the Agency in dozens of different and incompatible systems.
- Fund Allocation, part of the Budget function, is a manual, paper intensive process. Once funds are apportioned by OMB, an Advice of Allotment is issued to each appropriate assistant administrator for program funds and to the Director of the Budget Office (M/B) for operating expenses. Funds are then allocated by bureau program offices and M/B to lower level operating units through multiple Advice of Budget Allowances. Once approved in Washington the allocation information is cabled to field missions, which then enter it into mission control systems. This process is subject to typing and data entry errors. Numerous individuals must spend considerable time double checking the entries on the various

forms to insure that all the information contained on the sundry allowances is correct.

2.2 BUSINESS RE-ENGINEERING INTRODUCTION

Years ago, organizations realized considerable productivity gains by automating typical clerical activities such as bookkeeping. However, since then the history of Information Technology, in both government and industry, *has repeatedly shown that simply automating existing procedures rarely leads to significant additional gains in productivity.* Too often, a new computer system is implemented with much fan-fare only to have the same familiar frustration and problems reappear. The root cause of this problem is that organizations tend to automate existing procedures, which is akin to paving cowpaths. In effect, they try to do things more efficiently that no longer need to be done. A simple example will illustrate the point:

In the days prior to the personal computer, when someone wanted to know, perhaps in response to a question from Congress, how much was being spent for some special concern, the procedure was often to query the missions directly. In the field, the program officer took a look at the program, got out his calculator, added up the numbers and cabled the result to USAID/W. Then someone in the bureaus, or perhaps PPC, got out their calculators and added up the bureau and eventually the Agency totals. This was the way it was done because that was the procedure that best fit the technology. Now, faced with the same request, the program officer in the field pulls a spreadsheet up on the PC, adds up what he wants to know and sends an E-mail to USAID/W. There it is entered into other spreadsheets which are

aggregated at the bureau and Agency level to develop the required totals. Although the technology has changed, *the procedure* has remained basically the same. Consequently, the productivity impact of USAID's current technology is not what it could be. We can do better.

Computers will support procedures which, when coupled with an appropriate data base, will not require a bottom-up, layer-by-layer compilation of the required answer. Rather, they will permit the immediate compilation of an updated Agency total. In summary, there is good reason to believe that available technology, *with appropriately re-engineered procedures*, will support a considerable improvement in USAID's Budget function.

What will it take to generate some change and better results? There are no silver bullets, no new technologies that will magically fix our problems. We need to focus on what we do and how we do it. We must define processes that meet the needs of today's USAID business and political situations. We must identify best practices and continually learn from our experiences. And we must focus on quality as something that is constantly redefined and improved.

Anecdotal evidence from industry suggest that business process re-engineering (BRE) is the key to unlocking productivity. BRE is the dramatic change and simplification, not just streamlining, of business processes. And work flow automation is the force that enables the realization of re-engineering. In many of the case studies found in the business literature, re-engineered procedures could not be carried out until enabling information technology was in place to support the processing and communication of work products.

Even when everything goes right, future vision is rarely 20-20. Newly re-engineered processes must be continuously improved. To accomplish this goal, processes must be flexible and designed so their results can be meaningfully measured. In this way, practices leading to the best results can be identified and communicated to the rest of the organization.

Thus, the distillation of successful business processes require the careful blending of process redesign, process automation, and continuous process improvements. Business process re-engineering needs to design processes which are:

- Modular or elementary;
- Results oriented;
- Designed to be measured;
- Flexible; and
- Suitable for implementation using cross-organizational teams.

Process automation supports re-engineered procedures by:

- Incorporating automation as an integral part of the process (e.g., using inquiry and what-if analysis, during reviews);
- Providing access to new and improved information (e.g., summaries, trends, aggregations, and comparisons); and
- Facilitating and streamlining all types of communications and the movement of work.

And finally, re-engineered processes are continuously improved by:

- Analysis of process results (time, resources, and information); and
- Sharing experience of best practices and

results (comparisons, bulletin boards, on-line papers, etc.).

For the Budget BAA, the first step in re-engineering our processes was to get a firm grip on what Budget's true core business needs really are. The Team's initial view of requirements was clouded by the way business is done today. These procedures reflect the constraints of technology, organization and management structures, and past thinking. Using IEM, the Team was able to overcome this constraint and produced models of the underlying requirements of budgeting. By drawing a distinction between what really has to be accomplished versus what we are doing today, it was much easier to see how to improve the Budget function. In fact, many improvements became immediately obvious once the models were produced. Additional improvements were then developed based on the solid foundation of the core requirements.

The true underlying requirements are a firm foundation for both system building and BRE efforts. As shown in Figure 2-1, below, systems that are stable and support the information needs of management are only possible once the long-term requirements have

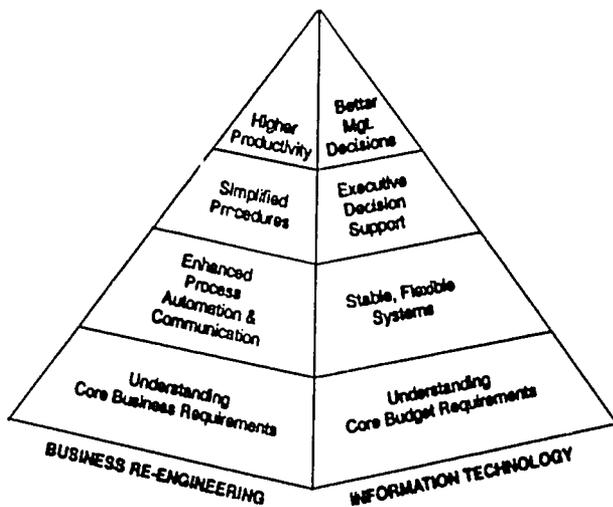


Figure 2-1, Foundation of Process Re-engineering and Automation

been identified. Likewise, procedures can only be simplified when a distinction is made between what is truly required and what is not. Thus, as depicted in the pyramid below, the understanding of core requirements is essential for putting both business process re-engineering and new system development on solid footings.

Before the models were developed, the road towards re-inventing Budgeting seemed murky indeed. At this point, however, it appeared that there may be "a better way".

2.3 RE-INVENTED BUDGET VISION

The BAA Team realizes that budgeting in USAID, as is the case throughout the U.S. Government, is not easy. It is messy, costly, inherently political, and tends to be focused on "crafting the budget" not on planning and delivering programs (i.e., getting the most value from available resources). Ideally, agency managers should focus primarily on the *content* of the budget, not the process. The Team believes that improvements can be made in how we budget USAID resources and has developed an appropriate vision of these changes. We are not naive; we do understand the reality of budgeting in USAID. Nevertheless, we do believe *there is a better way*.

We have developed a VISION of budgeting in USAID. It is described below and graphically highlighted in Figure 2-2, below.

- USAID senior managers produce policy guidance with appropriate budget parameters for missions and offices to use in developing strategies. That guidance is issued in a timely manner.
- The USAID budget flows from the

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content, actual and proposed, of the Agency's programs. It is based on actual performance and expected results, not on last year's budget level.

- Teams, consisting of personnel from multiple organizational elements, conduct USAID/W review of mission/office strategies, program content and their budget implications. Reviews are consolidated so that geographic issues, technical/functional concerns and overall budget policy topics are considered simultaneously, not sequentially.
- USAID operates an integrated worldwide information system which takes full advantage of available technology and the power of a relational data base. The system is based on the Agency's business and contains budgetary, financial, operations, acquisition, workforce and property-management data. The data is entered once, at its source, and is available Agency-wide to all.
- The Budget component of the integrated information system is flexible. It permits the Agency to budget and analyze its programs in any of several ways, including any combination of the following: objective; geographic area (country); organization; account; or activity. The system meets the needs of the Agency for preparing the aggregate Agency budget. Yet, bureaus, missions and offices can customize it to meet their individual needs as well. This diminishes, if not entirely eliminates, the need for individuals to maintain extensive "cuff records". They can move data in and out of the core system for analysis - not for record keeping.
- Bureaus, missions and offices receive rapid

feedback on their proposed budget requests. They see the results of each stage of the Budget process as it is completed. They are informed early-on when Administration policy changes or when the assignment of responsibility for meeting earmarks and/or Congressional directives will impact their Operating Year Budget (OYB). They are full participants in determining the substantive and budgetary outcomes of those impacts.

- The Budget system permits the automated roll-down of fund allocations and budgetary controls to whatever level is appropriate.
- The Budget system permits automated roll-up of budgetary information by whatever category is required and enables automated generation of necessary internal and external reports.

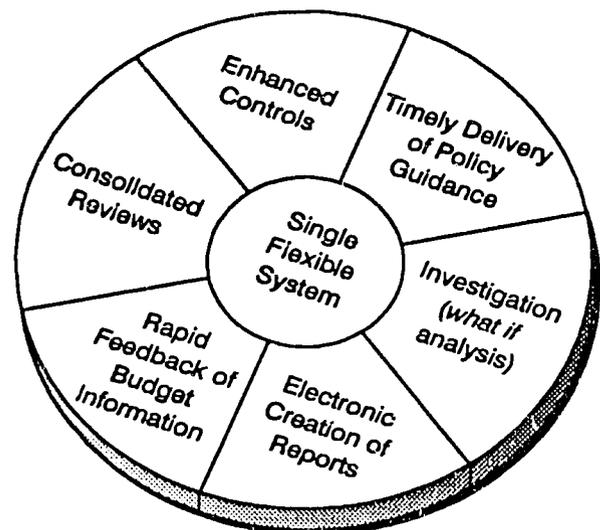


Figure 2-2, Vision Highlights

- Individuals at all levels use the database to analyze alternative Agency programs (i.e., conduct "what-if" analyses).
- Format guidance from Washington disappears, since Washington can simply

call up the information it requires in the format it desires.

- USAID implements a method or methods which facilitate moving resources between activities to respond quickly to changing circumstances. The *need* to stockpile resources should diminish over time once program flexibility is assumed by all parties. The National Performance Review advocates such flexibility and some federal agencies are currently examining ways to achieve it. For example:
 - The Department of Labor is experimenting with shifting money between budget line items to meet program goals.
 - The Forest Service demonstrated major increases in productivity by giving field units increased flexibility to shift funds to meet performance goals and targets.

The USAID Re-engineering Report suggests obligating at the strategic objective level, in part to obtain this flexibility.

- Front line managers are empowered to make decisions about their activities. But this cannot happen in a vacuum. Managers must receive clear front-end guidance, tools to do the work, and timely feedback. Managers should not be micro-managed but instead should be expected to achieve measurable results and be held accountable for those results.
- Electronic bulletin boards and other systems are established to enable Agency personnel to more systematically share best practices and experiences.

2.4 BENEFITS OF RECOMMENDED AUTOMATION

The BAA Team did not model current USAID budget procedures but developed a flexible information model which will enable the Agency to answer the following questions regarding its budget:

- What do we do? (Activity)
- Why are we doing it? (Objective)
- Who benefits? (Benefiting Country)
- Who manages it? (Organization)
- How is it funded? (Account)
- What are we buying? (Labor, services, commodities, grants, etc.)

The system will be extremely flexible. It will permit USAID to budget by any one, or combination, of the above and then "roll-up" its programs to the other categories. Currently, USAID is unable to budget by either benefiting country or by objective, let alone roll-up to multiple categories. We believe that this is a major improvement over how we do business today.

Some additional budget requirements that the proposed system will meet include tracking what we are buying and aggregating programs to whatever themes, earmarks, directives and emphasis areas we need or want to fund. We are proposing a robust system which is independent of changes in technology, organization, or Agency priorities. It is also "policy neutral". It permits either bottom-up or top-down programming or more likely, a blending of the two approaches. Therefore, the Agency can change procedures as needed

and engage in further re-engineering without having to redesign the underlying data structure.

Once implemented, the Budget system will be part of the envisioned single, Agency information system. This means that:

- Performance results are available on-line for use in determining budget allocation decisions.
- Rekeying of budget data at various organization levels is eliminated, as depicted in Figure 2-3, below. Budget information is entered once, when and

- The need for reconciliation of conflicting "numbers" disappears. Reports prepared by different Agency offices purporting to contain the same budgetary information will agree, because they are drawn from the same data base.
- The Agency produces better, faster and more accurate reports than can be done today. Actually the Agency can reduce the need for "formal" reporting, since the information is in the system and available to all. Also, and more importantly, problems can be identified sooner and dealt with before they grow too large.

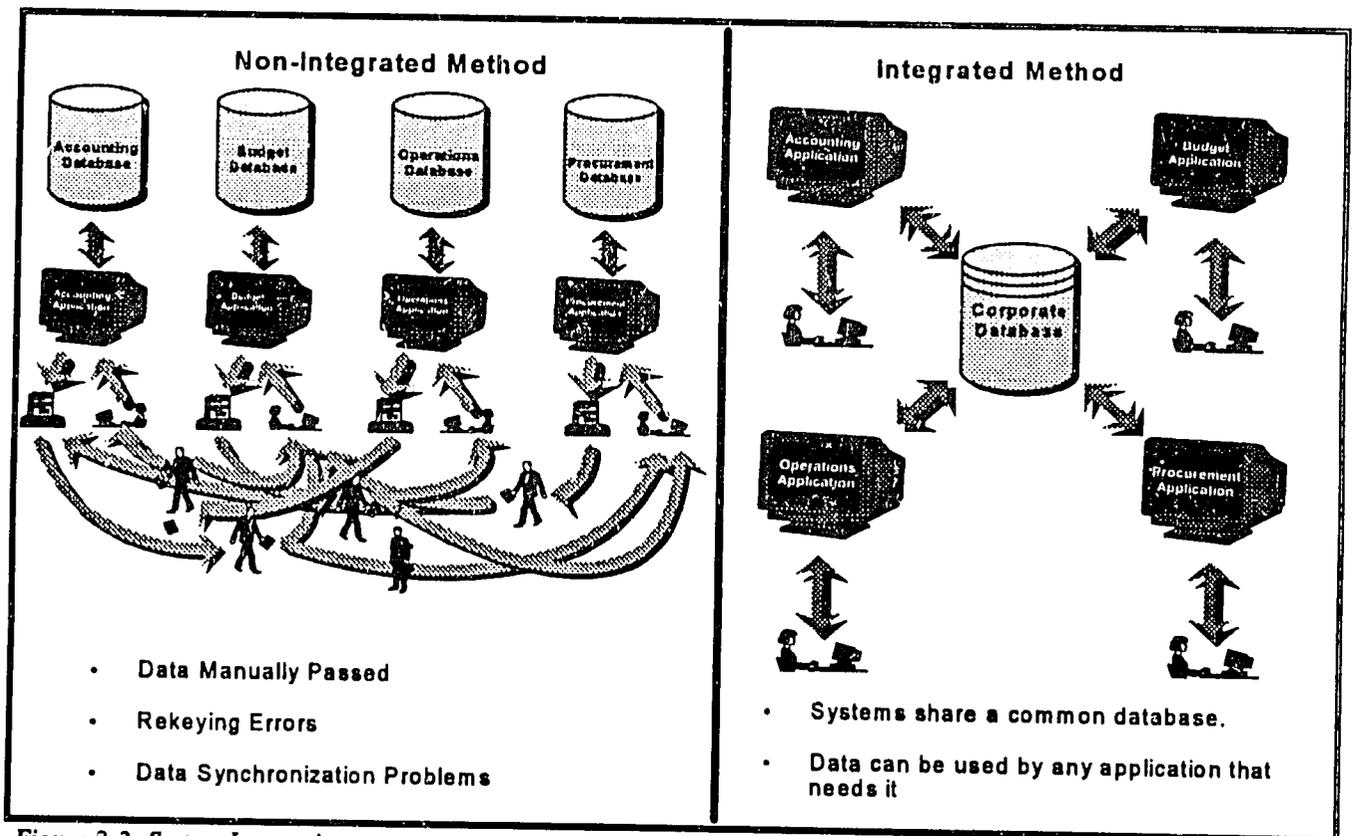


Figure 2-3, System Integration

where it occurs, and is available Agency-wide. The savings in time created by reducing the need for rekeying and reconciling information can be used for timely and useful analysis of results, budget trends, etc.

- Feedback is instantaneous. The new system is worldwide; Washington and the field use the same core system, although users are able to customize the formats to suit their individual needs. This means

that USAID/W is able to roll-down fund allocation and target control levels by various categories and then roll-up program information automatically against those controls to determine if the budget is in balance. Missions/offices are thus given instant feedback on where they stand. They can then reconcile any differences which might be revealed. Both the number of iterations that the budget is subject to, and the time required to conduct them, could be reduced significantly.

- The annual Budget Planning Document format guidance package (BPD), currently totaling over 100 pages, will no longer be needed. Also, the automated BPD information collection system, presently transmitted as computer disks or E-mail files, which is used for both the summer budget exercise and the Congressional Presentation preparation will disappear.
- System maintenance will be reduced. The underlying processes identified in the model are stable; they comprise the Budget function. A system based on stable processes will reduce maintenance while permitting changes to screen design.
- The need to maintain "cuff" records will be reduced. The ones used today will become unnecessary. This will reduce the time the budget staff spend building computer applications and spreadsheets, thus freeing up their time for more thorough budget analysis.
- The need for paper in the Fund Allocation function will be eliminated. Funds will be automatically linked to the OYB and distributed to missions and offices electronically. We understand that AWACS also will handle the *funds control*

function electronically within the corporate system. In addition we intend to discuss with OMB the possibility of our requesting apportionments and their approving them electronically. These changes will produce significant savings as described above.

To achieve maximum benefit from the new Budget system it is imperative that the other anticipated components of the integrated Agency data base be constructed as planned. The Budget function receives accounting, program operations, workforce and property management information from "outside" the Budget area. In the absence of the integrated corporate system, that data will have to be entered into the Budget system manually, thus limiting the benefits derived from automation. When the corporate system is functioning and the "outside" information automated, the Budget system will be able to operate at full capacity. This and additional transition issues are more fully discussed in Section 4.4 of this report.

The Team believes that the system we are recommending will take USAID far along the path to meeting our Vision. The complete system (see Section 4.1 of this report for detailed descriptions) will give USAID new and greatly enhanced capabilities to manage the Budget function.

2.5 SUGGESTIONS FOR RE-INVENTING THE BUDGET FUNCTION

Although the proposed Budget system will significantly improve the way the Agency manages the Budget function, the Team believes that additional process changes, independent of automation, will yield added dividends.

BUDGET PARAMETERS

The Team fully supports the Re-engineering Report recommendation that the *initial step* in the Budget function be the development and issuance by USAID/W of program parameters as part of a Budget Policy Guidance Message. These parameters could include, for example, such factors as country levels and agency-wide ranges for important emphasis areas. This, hopefully, would permit programmatic constraints to be considered throughout the strategic planning process not just when the budget is finished. We have modeled this as *the event that kicks off* the budget life-cycle. The Re-engineering Report cited several reasons for doing this. We quote the report to reemphasize the importance we attach to this step:

"This should result in:

- Merging the agency-wide goals, global concerns and country-specific development needs;
- Reducing the competition for resources by transcending the country vs. global programming conflicts which presently plague the Agency;
- Focusing everyone's energy (central bureaus and the field) toward agreed-upon objectives;
- Easily capturing and reporting on the totality of USAID's efforts in a country;
- Promoting team work and collaboration, enabling the Agency to 'think globally and act locally'."

Consequently, the Team is disappointed to learn that the Policy Guidance Message for the FY 1996 Budget Program Document was not

issued until June 25 and contained no budget parameters to inform mission thinking. To repeat, we believe that this is a necessary step to improve the Budget function in USAID.

CONSOLIDATED REVIEW OF BUDGET REQUESTS

When we were reviewing and defining the Negotiate Budget process (see Section 3.1, Activity Model), we were struck by the number of sequential reviews an individual budget usually passes through before it is considered final. For the most part, the following occurs:

1. Missions perform internal reviews;
2. The bureau reviews it to see if the proposal is consistent with bureau policy and follows the approved mission strategic plan;
3. PPC and the M Bureau review it to insure the proposal is consistent with Agency policy and determine how performance stacks up Agency-wide;
4. Central offices (PPC, M/B and the Global Bureau) conduct (i.e., after these strategic, organizational, and performance reviews), consolidated agency-wide *functional* reviews to determine how mission/office proposals aggregate to overall levels for such areas as population, child survival, environment, etc.; and
5. The Administrator then follows these examinations by a review of the entire budget. Individual mission/ office budgets are subject to change by the outcome of any or all of the above reviews.

We strongly believe that this is an inefficient way to go about our business. The new Budget system will permit a wide variety of

analyses of budget information. It will facilitate the consolidation of many of these numerous reviews into a smaller number of team reviews, an approach that can be used by both USAID/W and the missions. The review teams in Washington would be comprised of mission personnel, if possible; regional bureau staff; and central bureau budget, technical, and policy staff. These sessions will look at both geographic (i.e., organizational) and functional issues. The Administrator also would hold a either a summary or an exception review to cap off the summer budget exercise. The envisioned on-line data base will facilitate this approach. Budget information will be available to all once it is entered. Individuals will be able to analyze programmatic information any way they desire. This may include any combination of the following: country, bureau, objective, theme, account, emphasis area, etc.

During the review, proposed changes can be analyzed using the built-in decision support capability and results immediately viewed by all team members. Missions, if not present physically, can be linked via tele-conferencing and on-line connections. This way, they can voice their ideas on proposed alternatives that are being considered while their program is being reviewed. The implications of proposed changes, whether geographic or functional, can be viewed in terms of their country, bureau or Agency impact. If issues arise, they can be dealt with then-and-there by the team or, if necessary, referred to the Administrator's review for subsequent decision.

We believe that this approach is particularly applicable during the summer budget reviews for preparing the Agency's budget request to OMB and Congress. The approach might also be useful for allocating earmarks and directives when setting the initial Operating

Year Budget at the country/office level after Congress enacts appropriation legislation.

Although the proposed Budget system is not yet in place, we suggest that USAID try one or more pilot consolidated reviews during the FY 1996 budget cycle. *Pick a geographic bureau or a functional area or one of each, assemble an appropriate team and see what works and what doesn't. As stated earlier, we don't have 20-20 future vision so some experimentation will be necessary to develop truly new ways of doing business. Why not start that learning now?*

SECTION 3: BUDGET'S INFORMATION ARCHITECTURE

3.0 BUDGET'S INFORMATION ARCHITECTURE

This section addresses what activities must be performed by Budget and Fund Allocation, what organizations are responsible, what information is needed and provided by the activities, and how that information is affected. These requirements are specified in a series of models collectively known as an Information Architecture (IA).

As discussed in Section 1.4, the IA presents a stable, long-lasting model of the Budget function that is the basis for constructing highly integrated and maintainable business systems and common data stores. The ISP produced an IA in outline form; the BAA project filled in the outline with considerable detail about Budget and Fund Allocation. The resulting architecture provides a platform for launching development projects that will deliver integrated solutions agency-wide.

In any integrated environment, there is considerable sharing of data. The Budget BAA has defined its specific needs in the context of an overall Agency IA. Other applications, whose requirements are defined within this framework, will also serve to flesh out the IA, and they will greatly simplify integration across systems.

This section presents the summarized version of the following components of the IA:

- Activity Models - defines what the budget function does. The analysis produces an activity decomposition diagram showing the hierarchical relationships of Budget and Fund Allocation processes; the activity dependency diagram showing timing dependencies between processes; and detailed descriptions of those processes.

The activity model forms the basis and boundaries for subsequent computer applications.

- Data Model - defines the entities (i.e., things and events) that the business is interested in keeping data about, the data itself, and the business reasons concerning how entities are related. The data model forms the basis for subsequent databases.
- Interaction Model - defines the interaction of specific organization units, activities, and data. The analysis resulting in these models helps to verify the correctness of the activity and data models and provides a basis for subsequent design projects.

For readers who interested in a more detailed presentation, the complete specification of Budget's IA may be found in Volume II, in Appendices D (Process Descriptions), E (Entity Descriptions), F (Attribute Descriptions), and G (Entity Relationship Descriptions).

3.1 ACTIVITY MODEL

ACTIVITY MODEL DEFINED

Activities are a combination of manual and automated actions directed at meeting a USAID goal. Processes (see box below) are the type of activity analyzed in the BAA. They form the boundaries for subsequent analysis (i.e., Package Evaluation, Business System Design, etc.) that will explore and define the alternative procedures to satisfy processing needs. Unlike procedures, processes are independent of present or future technology and organizational structures. Thus, an analysis of USAID's underlying processes yields considerably more stable and long-lived results than analysis based on

current organizational structures and procedures.

*DIRECTIONS FOR DISTINGUISHING BETWEEN ACTIVITIES
(i.e., Functions, Processes, and Procedures)*

Activities are related hierarchically and, depending on their level of generality, may be classified as either functions, processes or procedures.

Functions are the highest level, most general form of activity. They are ongoing and completely support one aspect of the USAID's mission. Familiar examples are payroll, purchasing and inventory control.

Processes are at the next level down in the hierarchy. They transform specific data inputs into specific outputs. They are discreet and individual occurrences with definitive beginning and ending points. Examples include pay employee, approve purchase order, and pick stock. Functions and processes are similar in that both focus on what needs to be accomplished, not how it is to be done.

Procedures determine how an activity is performed and are influenced by such factors as technology, timing, responsibility, and location.

Our activity analysis produced an activity model consisting of diagrams that show the hierarchical relationship between USAID's Budget and Fund Allocation processes. This model also shows the dependencies between processes resulting from the fact that some processes provide needed information to others. These diagrams are extremely useful for discussing the architecture with users and provide a firm basis for further business analysis and systems development.

Activity analysis generates the four products described below:

- Activity decomposition diagrams graphically depict the rigorous breakdown of high-level functions into their increasingly detailed components. The activity decomposition is the backbone of the Information Architecture as it supports all other analysis.
- Process dependency diagrams present the way in which processes depend on resources, materials, or information. Dependency diagrams serve as powerful validation tools for activity decomposition. Generally, dependencies between processes exist because information provided by one is required by another. In the diagrams, the lines between functions (shown as rectangles) illustrate these dependencies. When the name on the line includes ">>", it represents a special type of dependency that triggers or initiates the execution of the downstream process. The lines do not represent flow of data unless they connect processes to outside entities such as other government agencies or organizations (i.e. shown as a double rectangle). There is no start or end point on these diagrams, each function is continuously ongoing.
- Process descriptions provide a textual narrative explaining the definition and purpose of the process. Appendix D, Process Description also includes additional information such as a processing summary and business rules.
- The RAEW (Responsibility, Authority, Expertise, Work) matrix clarifies the organizational unit role in performing a specific process within USAID. This matrix provides valuable guidance for the

implementation of a new vision of budget and fund allocation.

ACTIVITIES DESCRIBED

The remainder of this section presents the high-level processes in Budgeting broken down into their lower-level processes. These are summarized in Figure 3-1 below. Appendix D, Process Descriptions, contains a complete, detailed description for each

process. The additional detail will provide information such as processing summary, suggested implementation, notes, and the interfaces required. In addition, the approximate number of times each process is executed in a year is listed in Appendix H, Process Frequencies.

Figure 3-1, Activity Decomposition Diagram

ACTIVITY DECOMPOSITION DIAGRAM: BUDGET

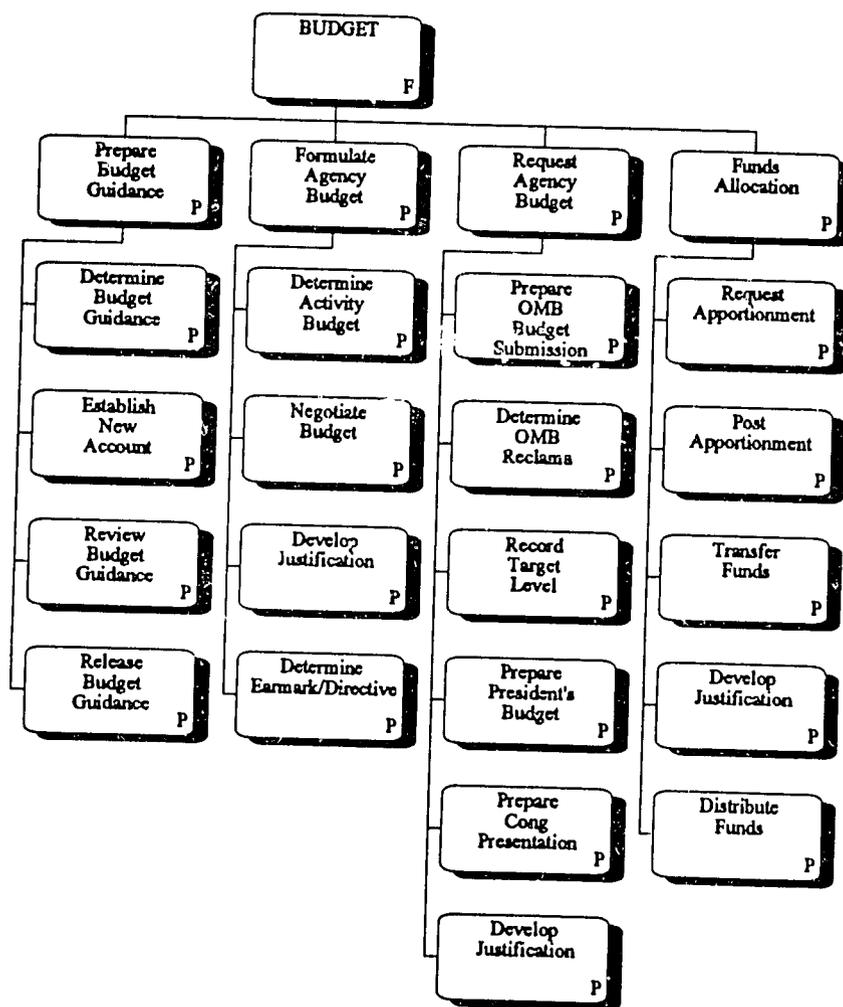
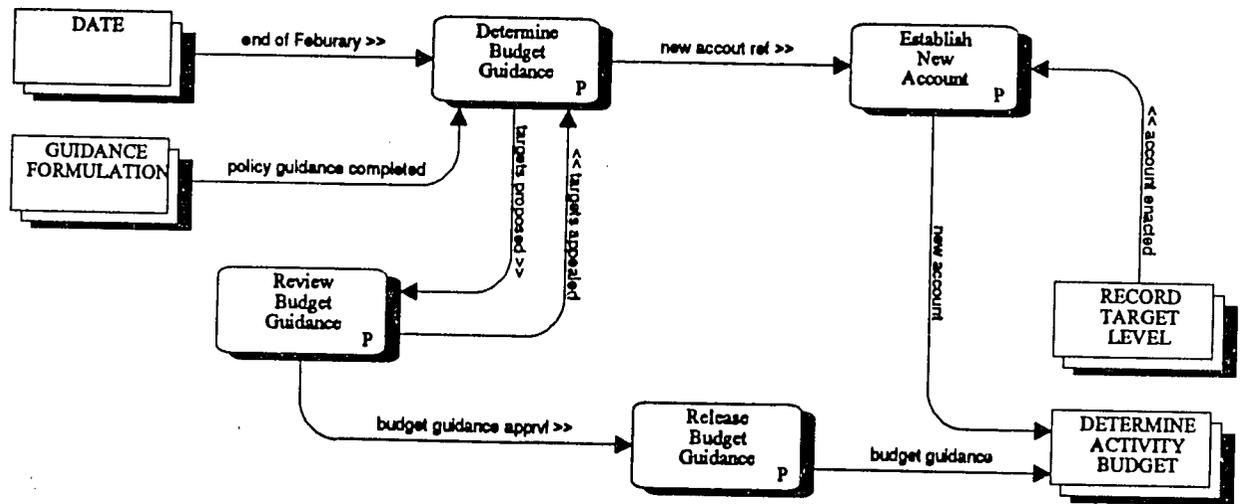


Figure 3-2. Activity Dependency Diagram

ACTIVITY DEPENDENCY DIAGRAM: PREPARE BUDGET GUIDANCE



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**FUNCTION: PREPARE BUDGET
GUIDANCE****DETERMINE BUDGET GUIDANCE***Definition:*

Develop anticipated budget availability and set budgetary targets (minimum and maximum) against Agency's priorities.

Purpose:

Provide field and Washington budget officers and project managers a framework for the development of program and activity level budgets. This helps to ensure that detailed budgets are developed along priorities important to Agency's senior management and within agreed upon budgetary constraints.

REVIEW BUDGET GUIDANCE*Definition:*

Review and approve priorities, proposed budget target amounts, and due dates in advance of detailed budget analysis. Also, permits bureau management to provide budget guidance to their subordinate units based on bureau objectives and priorities.

Purpose:

Gain agency-wide consensus for the budgetary targets and priorities set by senior management by providing bureau level management an opportunity to review and appeal budgetary guidance. This guidance provides a framework for the development of program and activity level budgets. This helps to ensure that detailed budgets are developed along priorities important to Agency's senior management and within agreed upon budgetary constraints.

ESTABLISH NEW ACCOUNT*Definition:*

Define a proposed new budgetary account.

Purpose:

Expand or highlight certain types of activities that USAID proposes to undertake. A new account is established to ensure that a high priority area receives directed funding through a specific appropriation. Such an account may be established at the initiative of either the Agency or Congress.

RELEASE BUDGET GUIDANCE*Definition:*

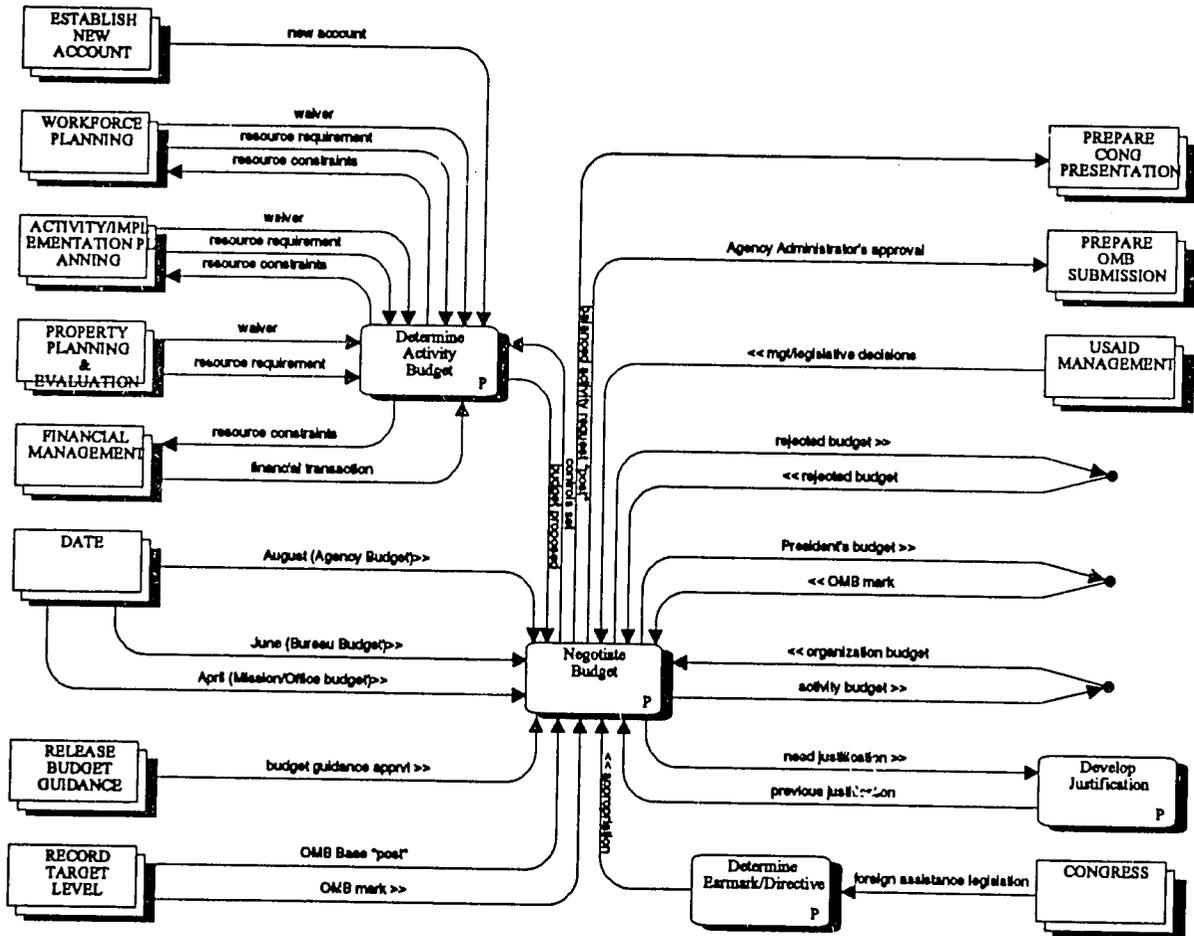
Distribute budget guidance after bureau management approval to the Budget Decision Units (i.e., missions and offices).

Purpose:

Provide budget guidance to the budget decision units after ensuring bureau level and Administrator approval.

Figure 3-3. Activity Dependency Diagram

ACTIVITY DEPENDENCY DIAGRAM: FORMULATE AGENCY BUDGET



FUNCTION: FORMULATE AGENCY BUDGET**DETERMINE ACTIVITY BUDGET***Definition:*

Determine the amount of new funding that is needed to finance the acquisition of resources required for an activity within a given fiscal year.

Purpose:

At USAID, activities can be "forward funded" which means that obligations are made, such as for bilateral agreements, that may be in advance of the awarding of contracts and the actual delivery of labor, goods, and services. This means that the awarding of a purchase contract may be financed with either previously obligated money or newly available money. Therefore, this process is needed to determine the amount of new funding required by reviewing the resource plan for an activity against forward funding policy guidelines and any available obligated funds (available obligated fund is the unsubobligated balance less any subcommitted amounts).

NEGOTIATE BUDGET*Definition:*

Align the combined proposed budgets for a set of aggregated activities with Agency or Congressional priorities and their planned funding levels. When the requested amounts exceed the budgetary control amount, a decision must be reached either to modify the requested amount or to ask for and justify additional funding. If a manager can not reach a mandatory target, he/she must ask for and justify getting relief from that target. Finally, results for alternative budget scenarios are reviewed and modified.

Negotiate budget is performed for many reasons including the passing down of initial budget parameters, budget review, the establishment of the President's Budget, and the establishment of the Operating Year Budget.

Purpose:

To derive a budget request balanced between bottomup resource requirement determinations and top down budget controls from Agency management. Multi-level reviews also permit technical and programmatic experts to further explain and justify complicated programs.

DETERMINE EARMARK/DIRECTIVE*Definition:*

Identify legally mandated (i.e., earmarks) and Congressionally suggested (i.e., directives) maximum or minimum obligation levels by reviewing USAID related appropriation and authorization legislation along with their accompanying congressional committee reports.

Purpose:

Translate congressional intentions for USAID spending into appropriate budgetary controls. These controls are distributed through the Negotiate Budget Process to ensure that legally binding congressional earmarks are met and that directives are given proper consideration.

DEVELOP JUSTIFICATION*Definition:*

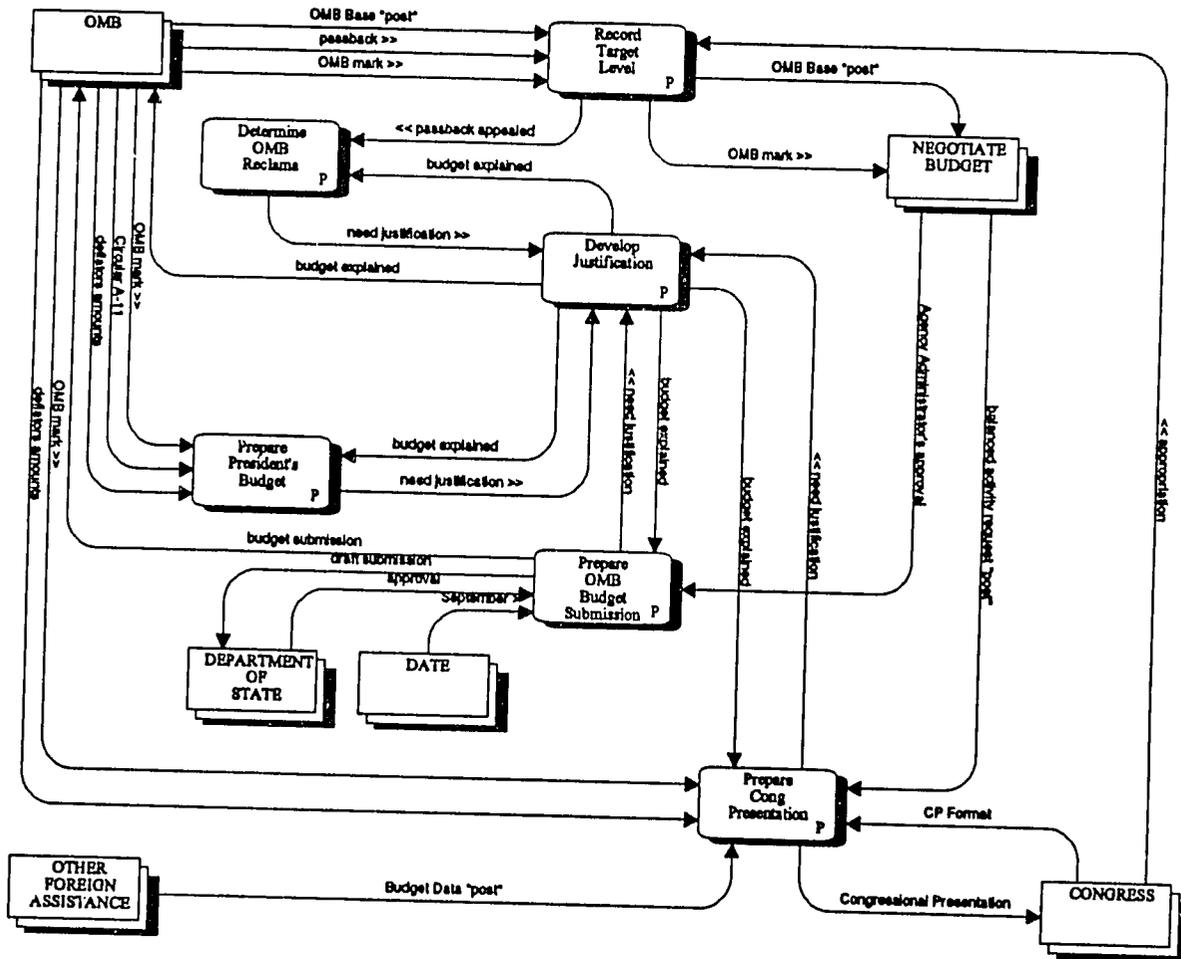
Compose narrative descriptions presenting and explaining the proposed programs/activities and their objectives for the year the budget is being prepared.

Purpose:

Make and support the case, to a higher budget authority, for the amounts requested and their consistency with the Agency's themes and objectives. Justifications are intended to help the reviewing budget officials understand the nature and relevance of the proposed activity budget levels. This provides a basis for validation and if necessary, revision.

Figure 3-4. Activity Dependency Diagram

ACTIVITY DEPENDENCY DIAGRAM: REQUEST AGENCY BUDGET



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**FUNCTION: REQUEST AGENCY
BUDGET**

PREPARE OMB BUDGET SUBMISSION

Definition:

Prepare, approve, and transmit the Agency's submission to OMB.

Purpose:

Prepare signed hardcopy documentation of the Agency's annual budget requests required by OMB.

**PREPARE CONGRESSIONAL
PRESENTATION**

Definition:

Assemble, approve, and transmit USAID's budget request to Congress. This presentation contains country and activity level details in support of the Agency's portion of the President's Budget.

Purpose:

Support the Agency's budget request by providing Congress with the Agency's detailed plans for utilizing resources requested. This information forms the basis for Congressional budgetary oversight and appropriation activities for the budget year.

PREPARE PRESIDENT'S BUDGET

Definition:

Develop USAID's portion of the President's Budget.

Purpose:

Integrate USAID's budget with the rest of the federal government's budget for presentation to Congress.

DETERMINE OMB RECLAMA

Definition:

Identify the priority accounts that were reduced by OMB and determine the budget amount to appeal, if any.

Purpose:

Appeal the OMB determined budget request amount for the Agency, if lower than requested, to the President if this is necessary to ensure programmatic integrity.

RECORD TARGET LEVEL

Definition:

Register the following account level controls passed from OMB or Congress:

- Base - OMB
- Passback - OMB
- Mark - OMB
- Appropriation - Congress

Purpose:

The recorded amounts are used for budget control or fund distribution purposes and are the starting points for distributing control target amounts to lower levels (by organizations, objectives, activities, etc.).

DEVELOP JUSTIFICATION

Definition:

Compose narrative descriptions presenting and explaining the proposed programs/activities and their objectives for the year the budget is being prepared.

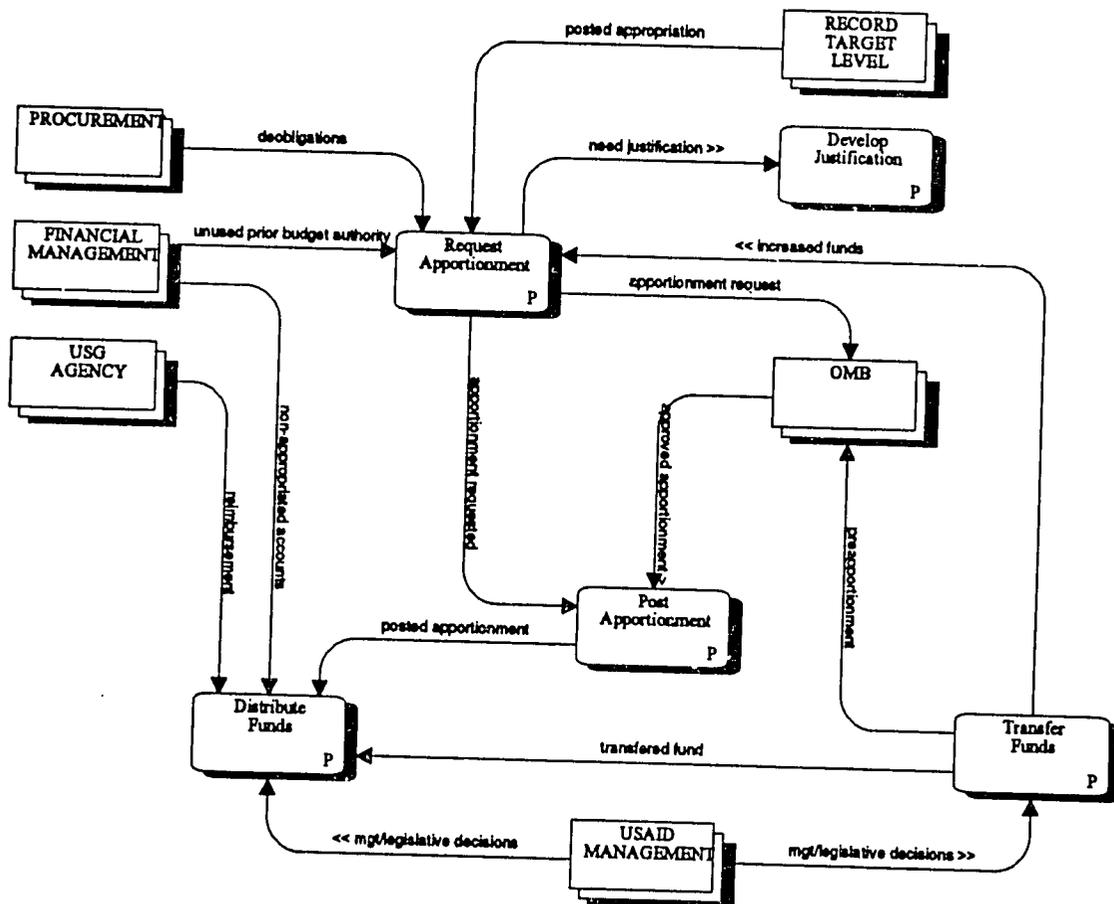
Purpose:

Make and support the case, to a higher budget authority, for the amounts requested and their consistency with the Agency's themes and

objectives. Justifications are intended to help the reviewing budget officials understand the nature and relevance of the proposed activity budget levels. This provides a basis for validation and if necessary, revision.

Figure 3-5, Activity Dependency Diagram

ACTIVITY DEPENDENCY DIAGRAM: FUNDS ALLOCATION



FUNCTION: FUNDS ALLOCATION**REQUEST APPORTIONMENT***Definition:*

A request to OMB to make monies that have been authorized by Congress available to USAID's Treasury account.

Purpose:

Although Congress appropriates monies to USAID, they are not available to be obligated until OMB has authorized Treasury to make the funds available. OMB may make all or only a portion of the money available at any one time. For example, the OE account is apportioned on a quarterly basis. Other accounts, like the ESF account, are apportioned by activity as needed. Typically, the Agency requests apportionments for: 1) current year appropriations, 2) prior year deobligations, 3) carryovers of multiyear monies, 4) transfers from other Agencies, and 5) reimbursements from other Agencies.

POST APPORTIONMENT*Definition:*

Record the amount of funds made available to USAID's Treasury account by OMB.

Purpose:

This process records the amount apportioned by OMB. This amount then becomes the control amount for funds distribution.

TRANSFER FUNDS*Definition:*

The transfer of budget authority from a USAID controlled account to a different account either controlled by USAID or some

other USG agency. The transfer will usually increase the base for the receiving account while decreasing the base for the other account.

Purpose:

Transfer of budget authority from one USAID account to another occurs when the receiving account has an unexpected shortfall. This can be done only with OMB approval and in some circumstances will also require congressional approval. Transfer of budget authority to another agency occurs when USAID decides that some proposed activity is more effectively performed by another agency and USAID does not desire to maintain management and financial control. (note: when the Agency wishes to maintain control, an allocation is made which requires the receiving agency to submit financial and management reports to USAID for audit.) Both OMB and the receiving agency must approve the transfer.

DISTRIBUTE FUNDS*Definition:*

Distribute the authority to obligate funds to an individual by account for either one activity or a collection of activities. Activities are currently grouped by organization, but they may be grouped in other ways such as geographic area or objective.

Purpose:

To ensure management and financial controls on obligational authority. The responsibility to obligate money has been decentralized so that the Agency can respond effectively to local realities. In this decentralized environment, it is imperative that top down controls are in place to ensure that the sum of all spending by individual managers does not exceed the authorized total for the Agency as a whole (some accounts do not get all of their

annual money up front, but they are apportioned piecemeal by OMB. These controls ensure that not only total appropriated funds limits but also limits imposed by the apportionment process are maintained).

BUDGET ACTIVITIES BY ORGANIZATION

The Organization to Process Matrix (RAEW Matrix), in figure 3.6 below, is intended to highlight the interaction between specific budget processes and the organization that will perform them. The matrix also shows what cooperation is needed among the various organizations.

The different roles identified in the RAEW are defined as follows:

- Responsibility (R) - Who is ultimately held responsible by management for carrying out an activity;

- Authority (A) - Who has the power to make decisions to carry out an activity;
- Expertise (E) - Who determines the rules for carrying out an activity and supports it with knowledge and experience; and
- Work (W) - Who actually carries out the activity.

Some examples of roles are:

- Consulting - RE
- Operational - EW
- Staff Support - AE

RAEW MATRIX		ORGANIZATION													
		Project Managers Executive Officers	Missions/Offices	Central Budget	PPC	USAID Adminstrtr	General Council	Legislative and Public Affairs	AA/M	Mission Program Office	Bureau DP's	Mission Director	Office Director	Bureau AA	FM
P R O C E S S	Determine Activity Budget	R	R A												
		E W	E W												
	Determine Budget Guidance			R A	R		A								
				E W	E										
	Determine Earmark/Directive			R			A								
				E W	E										
	Determine OMB Reclama					R A		E	E						
				E	E	E W			E						
	Develop Justification									R	R	A	A	A	
										E W	E W	E W	E W	E W	
	Distribute Funds			R A											
				E W											
	Establish New Account			R			A					E W	E W	E W	
				E W	E										
	Negotiate Budget			R			A				E				
				E W											
	Post Apportionment			R A								E W	E W		
				E W											
	Prepare Cong Presentation			R A				R A							E W
				E W							W	W			E
Prepare OMB Budget Submission			R			A									
			E W	E	E W										
Prepare President's Budget			R A												
			E W												
Record Target Level			R A											W	
			E W												
Release Budget Guidance			R			A									
			E W	E											
Request Apportionment			R A											R	
			E W						W	W				E W	
Review Budget Guidance			R			A									
			E	E W						E W					
Transfer Funds			R		R A										
			E W	E						E W				W	

Figure 3-6, Organization to Process Matrix (RAEW)

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3.2 DATA MODEL

While activity analysis examines what USAID does, information analysis centers on the information required to perform those activities. The end result is a data model consisting of entity types and their descriptions, an Entity-Relationship Diagram (ERD), and an Entity to Information Needs cross-reference.

An entity is a fundamental thing or event about which the enterprise wishes to keep data. Usually, at this stage of analysis, entities are actually groupings referred to as entity types. These are the collection of all entity occurrences to which a specific definition and common attributes (i.e., data fields) apply. Business rules govern the associations between entities and are known as relationships. The ERD depicts both the entities and their relationships in a systematic fashion that is rigorous enough to permit automated database generation.

Functional managers do not, however, normally think about their work in terms of entities and their relationships. Instead they tend to focus on the forms and reports that are needed in their jobs. These forms and reports, both formal and informal, constitute an unstructured statement of information need. To ensure complete analysis, it is necessary to map these unstructured information needs to the rigorously defined entities, relationships, and attributes. The remainder of this section contains a summarized version of the data model for Budget's information requirements.

DATA MODEL DESCRIBED

The Entity Relationship Diagram (ERD), shown in Figure 3-7, presents a pictorial view of USAID's budget and fund allocation

information. Definitions for the entities may be found directly following the ERD. Entity types are shown as boxes while relationships are lines connecting them. A more complete and detailed description of information can be found in the Volume II appendices. Appendix E, Entity Descriptions, contains a detailed description of each entity presented in this section including its relationships, identifiers, and attributes. Definitions for each attribute are found in Appendix F, Attribute Descriptions. The total volume required for each entity is presented in Appendix I, Entity Volumes.

DIRECTIONS FOR READING AN ERD

Relationships occur in both directions (i.e., they are bi-directional) with different names in each direction. Relationships can be optional or mandatory (called optionality). In addition, relationship can occur between any two entity occurrences either 1 time or many times (called cardinality). For example, if "employee" and "organization" are entities, a relationship between them might read as follows: "an EMPLOYEE is always assigned to one and only one ORGANIZATION". Similarly, a relationship between orders and requisitions might read "an ORDER is sometimes placed for one or more REQUISITION".

Optionality and cardinality can be different for each direction of the relationship. For example, the relationship between an invoice and a vendor is usually mandatory. That is, an invoice cannot exist unless it was sent by a vendor. But the relationship in the other direction, between vendor and invoice, is optional. Thus a vendor may exist without ever having sent us an invoice. Cardinality can also differ depending on direction. For example, a child must have a natural mother and can only have one. But, a mother can have multiple children.

Figure 3-7, Entity Relationship Diagram

ENTITY RELATIONSHIP DIAGRAM: BUDGET

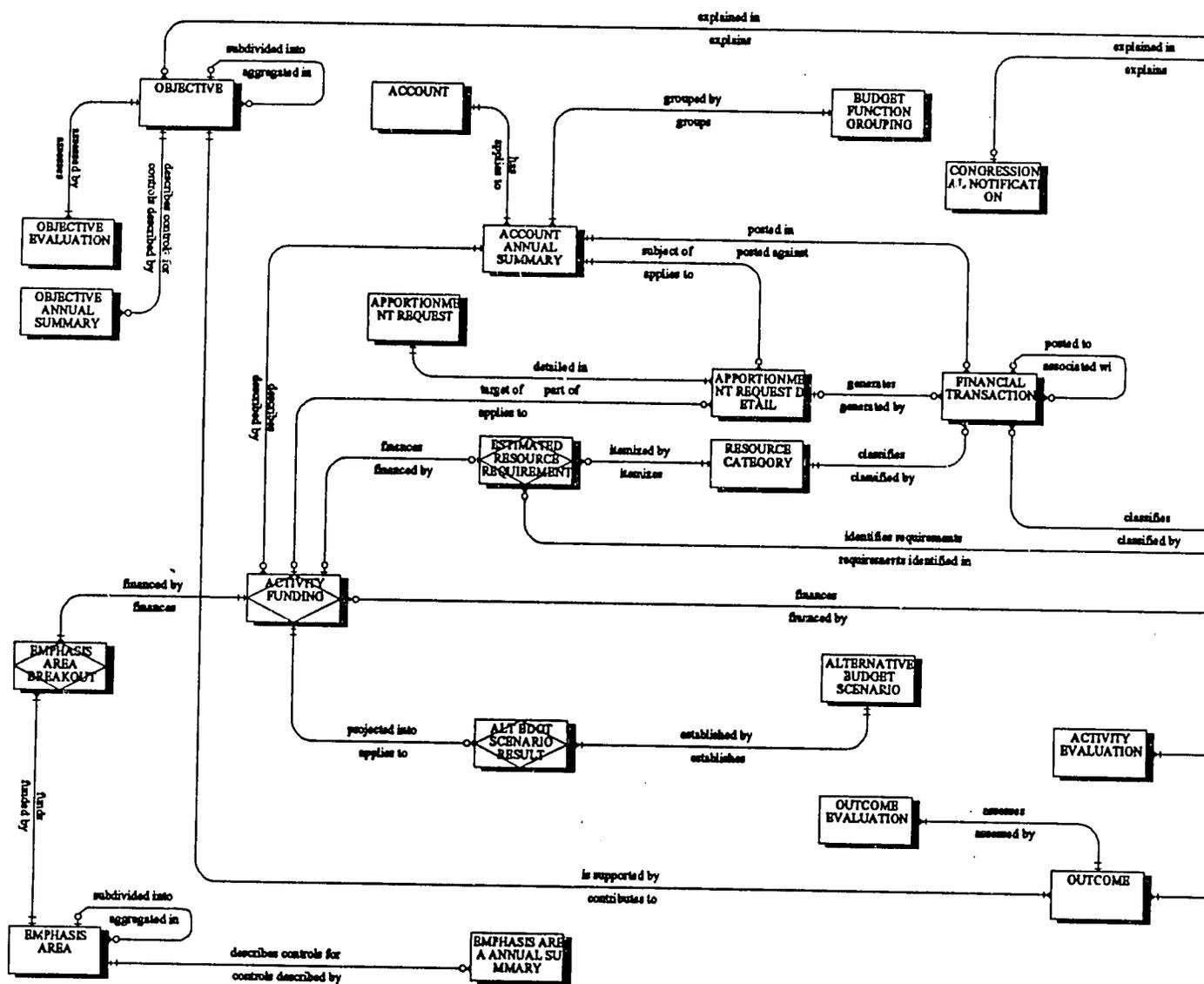
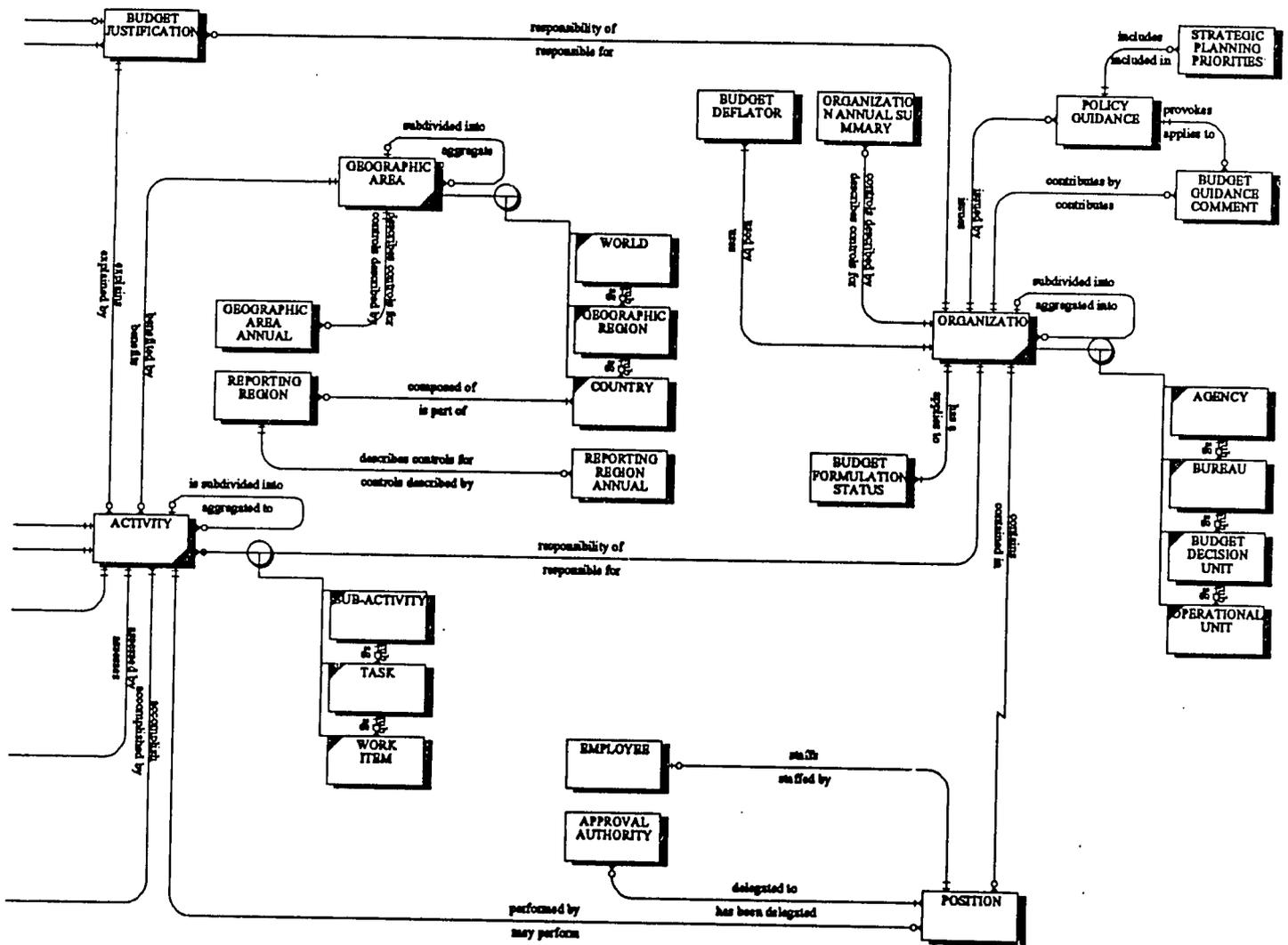


Figure 3-7 (continued), Entity Relationship Diagram



ACCOUNT*Definition:*

A designation of Congressionally appropriated or nonappropriated funds used to finance Federal Government work.

Note: Budgeting uses all foreign assistance accounts including those of other government agencies.

ACCOUNT ANNUAL SUMMARY*Definition:*

Annual financial information for each ACCOUNT.

Comment:

Notes: amount attributes prefixed by fy (i.e., fiscal year) are those amounts associated with money from a single fiscal year. Total amount attributes are transactions concerning monies from a variety of years but occurring in the related fiscal year. Available attributes are those amounts still available for apportionment (i.e., total amounts less the amount already apportioned).

BUSINESS RULE: When there is a discrepancy between the budget control and the budget requested amounts, the budget control amount is used for the budget submission. The details comprising the budget request must be adjusted.

BUSINESS RULE: When the Apportionment Control amount exceeds the budget control amount the budget control amount should be adjusted to match it.

BUSINESS RULE: Accounts may be apportioned by project, quarter, or fiscal year.

ACTIVITY*Definition:*

A planned undertaking of something to be accomplished, produced, or constructed.

ACTIVITY EVALUATION*Definition:*

The result of an examination of USAID funded assistance or support activities to assess progress towards achieving its purpose. It may be used in the budget process to adjust previously planned funding.

ACTIVITY FUNDING*Definition:*

The amount of funding for a specific level of work that comes from a single account.

BUSINESS RULE: When there is a discrepancy between the budget control and the budget requested amounts, the budget control amount is used for the budget submission. The details comprising the budget request must be adjusted.

BUSINESS RULE: When the apportionment control amount exceeds the budget control amount the budget control amount must be increased to match it.

BUSINESS RULE: Obligations should not be proposed after the planned final year of obligation for the activity.

BUSINESS RULE: To support budgeting, **ACTIVITY FUNDING** must be associated with one or more **ESTIMATED RESOURCE REQUIREMENT** either user created or derived by rolling up lower levels.

AGENCY*Definition:*

A subset of ORGANIZATION.

Comment:

All details for a single APPORTIONMENT REQUEST must be for the same ACCOUNT. The details may be at either the account or the activity level.

ALTERNATIVE BUDGET SCENARIO RESULT*Definition:*

The results of the "what if analysis" established in the ALTERNATIVE BUDGET SCENARIO.

The optional attributes are filled in when apportionments are given by OMB.

APPROVAL AUTHORITY*Definition:*

The delegated authority to officially sanction steps required by USAID policies and procedures.

ALTERNATIVE BUDGET SCENARIO*Definition:*

Various alternative funding levels used to develop "what if analysis". These parameters anticipate uncertainties in the early stages of the budgeting process. Scenarios may be developed for various combinations of categories such as organization, objective, country, account, theme, and emphasis area.

BUDGET DECISION UNIT*Definition:*

A subset of ORGANIZATION.

APPORTIONMENT REQUEST*Definition:*

Apportionment is the cash flow control that OMB uses to allocate funds to USAID. Currently, funds may be apportioned by quarter (e.g. OE funds), by project (e.g. for ESF, NIS, Credit and Disaster programs), or by fiscal year (e.g., DFA and DAF).

Definition:

Index, issued by OMB, used for deriving constant dollars for time periods both past and future.

Comment:

We keep track of budget information for over twenty years and these numbers are updated annually. The deflator applies to the current fiscal year.

APPORTIONMENT REQUEST DETAIL*Definition:*

Annual financial information for each APPORTIONMENT REQUEST.

BUDGET FORMULATION STATUS*Definition:*

A schedule of milestones within the budget formulation life cycle and actual completion dates.

BUDGET FUNCTION GROUPING*Definition:*

Independent collection of accounts used solely for reporting purposes. For example, other agency foreign assistance budgets included under President's Budget 150 account.

Comment:

Note: This entity is currently used for only Congressional Presentation. It may be reduced to an alternative index.

BUDGET GUIDANCE COMMENT*Definition:*

The result of an evaluation of the proposed budget guidance by the agency's constituent units.

BUDGET JUSTIFICATION*Definition:*

A narrative that explains and presents the case for a budget request.

BUREAU*Definition:*

A subset of ORGANIZATION.

CONGRESSIONAL NOTIFICATION*Definition:*

A request to Congress for a change beyond a predefined threshold in a budgetary allocation or objective from what was presented in the USAID Congressional Presentation.

Note: Currently, a notification must be created whenever there is a 1) new account for

an activity, or a 2) new activity not previously presented to Congress, or 3) when funding for an existing activity is changed by more than 10%.

COUNTRY*Definition:*

A subset of GEOGRAPHIC AREA.

EMPHASIS AREA*Definition:*

A grouping of activities for analytical, reporting, and budgetary control purposes. This includes Congressional Earmarks and Directives, Themes, and Emphasis Areas.

Note: Earmarks and Directives are usually for a minimum level although a ceiling may also be specified. An earmark is legally binding while a directive is not. When an earmark target amount is not met, the difference must be returned to Treasury.

BUSINESS RULE: When an earmark spans ACCOUNTs, Congress permits USAID to determine the breakout. (note: otherwise it would constitute separate earmarks.)

EMPHASIS AREA ANNUAL SUMMARY*Definition:*

Annual financial information for each EMPHASIS AREA.

EMPHASIS AREA BREAKOUT*Definition:*

The amount of funding for an EMPHASIS AREA by account and unit of work. This

permits a split between unit of work and many EMPHASIS AREAS.

EMPLOYEE

Definition:

An individual who has been hired to work at USAID.

ESTIMATED RESOURCE REQUIREMENT

Definition:

A forecast of labor, goods, services, etc., by a time period (month, quarter, or year), required to carry out a given unit of work over its expected life.

FINANCIAL TRANSACTION

Definition:

An event that changes USAID financial position.

Comment:

The Budget function is interested specifically in the commitment, obligation, accrual, appropriation, apportionment, and disbursement of funds.

BUSINESS RULE: Financial transactions should point to the lowest level activity. They cannot point to an activity whose activity funding has been distributed in whole or in part to a lower level.

GEOGRAPHIC AREA

Definition:

A land area with international geo-political significance.

GEOGRAPHIC AREA ANNUAL SUMMARY

Definition:

Annual financial information for each GEOGRAPHIC AREA.

GEOGRAPHIC REGION

Definition:

A subset of GEOGRAPHIC AREA.

OBJECTIVE

Definition:

The broad, high level goal for which work is funded. All USAID work is related to OBJECTIVES which may or may not be formally recognized as part of an approved strategic plan. OBJECTIVE includes, but is not limited to, PRISM's strategic objectives which have official policy and procedural conditions.

OBJECTIVE ANNUAL SUMMARY

Definition:

Annual financial information for each OBJECTIVE.

OBJECTIVE EVALUATION

Definition:

The result of an examination of developmental progress against predefined performance indicators to determine achievement of an objective.

OPERATIONAL UNIT*Definition:*

A subset of ORGANIZATION.

ORGANIZATION*Definition:*

A unit of positions grouped in a structured form to achieve a common purpose. An organization may be part of a larger organization or may be part of a subordinate organization.

Note: USAID is currently organized in a hierarchical structure whose boundaries are defined by USAID management.

ORGANIZATION ANNUAL SUMMARY*Definition:*

Annual financial information for each ORGANIZATION.

OUTCOME*Definition:*

The desired result for a particular activity. Performance indicators, relating to OUTCOME, are used to assess actual performance against the outcome. All work including OE funded support activities, PL480, and disaster assistance will have an outcome/purpose.

OUTCOME EVALUATION*Definition:*

The result of an examination of developmental progress against predefined performance indicators to determine achievement of an

outcome.

POLICY GUIDANCE*Definition:*

USAID priorities and potential resource availabilities for use in budgeting. Guidance may be available from the Agency level down through the organization.

POSITION*Definition:*

A job within USAID.

Comment:

For budgeting purposes, the budget function does not need to know when an employee was assigned to a position in which the employee has approval authority.

REPORTING REGION*Definition:*

USAID designated collection of countries for financial, descriptive, managerial, analytical or control purposes.

REPORTING REGION ANNUAL SUMMARY*Definition:*

Annual financial information for each REPORTING REGION.

RESOURCE CATEGORY*Definition:*

A classification of the types of labor, goods and services. OMB has defined the major

categories to be used uniformly throughout
USG.

Comment:

A.K.A. - OBJECT CLASS

STRATEGIC PLANNING PRIORITIES

Definition:

Specific topics which USAID management
wants to emphasize in the up-coming budget
cycle.

SUB-ACTIVITY

Definition:

A subset of ACTIVITY.

TASK

Definition:

A subset of ACTIVITY.

WORK ITEM

Definition:

A subset of ACTIVITY.

WORLD

Definition:

A subset of GEOGRAPHIC AREA.

INFORMATION NEEDS SUPPORTED

A matrix is presented depicting the mapping of broad information needs to the entities in the data model. Frequently, a single report requires information contained in a number of entities. Although these unstructured information needs are too imprecise to be useful in Information Engineering, they do play a critical role in our information analysis. Since they represent the way managers and

staff truly view data, information needs are important in bridging the gap between common Agency terminology and the more rigorous IE specifications.

The Information Needs Matrix, as shown in Figure 3-8, presents this matrix for Budget and Fund Allocation. Definitions for the information needs listed may be found in Appendix J, Information Needs Description.

Figure 3-8, Information Needs Matrix

INFORMATION NEEDS/ENTITY TYPE MATRIX

	653-A Final Report	653-A Initial Report	A-11 (OMB Circular)	Account Information	Advice of Budget Administrator	Abstract	Appropriation Request	Budget Outline	Budget Talking Points	Bureau Budget Submission	Category Target	Commodity Termage	Congressional Notification (CN)	Congressional Presentation	Cost Estimates	DAC Reports	Department of State CF	Financial Plan	FTE Calculation	Funds Distribution Controls	Mission/Office Submission	Mission Staffing	Workpage
ACCOUNT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ACCOUNT ANNUAL SUMMARY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ACTIVITY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ACTIVITY EVALUATION				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ACTIVITY FUNDING	✓			✓	✓			✓	✓	✓	✓		✓	✓			✓			✓	✓	✓	✓
AGENCY				✓	✓		✓	✓	✓	✓	✓		✓	✓		✓	✓			✓	✓	✓	✓
ALT BDDT SCENARIO RESULT				✓	✓		✓	✓	✓	✓	✓					✓			✓		✓	✓	✓
ALTERNATIVE BUDGET SCENARIO				✓	✓		✓	✓	✓	✓	✓					✓			✓		✓	✓	✓
APPORTIONMENT REQUEST				✓	✓		✓	✓	✓	✓	✓									✓	✓	✓	✓
APPORTIONMENT REQUEST DETAIL				✓	✓		✓	✓	✓	✓	✓									✓	✓	✓	✓
APPROVAL AUTHORITY				✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓					✓	✓	✓	✓
BUDGET DECISION UNIT	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓					✓	✓	✓	✓
BUDGET DEFLATOR			✓					✓	✓	✓	✓		✓	✓			✓	✓					✓
BUDGET FORMULATION STATUS								✓	✓	✓	✓												✓
BUDGET FUNCTION GROUPING								✓	✓	✓	✓												✓
BUDGET GUIDANCE COMMENT								✓	✓	✓	✓												✓
BUDGET JUSTIFICATION	✓							✓	✓	✓	✓												✓
BUREAU				✓		✓		✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
CONGRESSIONAL NOTIFICATION								✓	✓	✓	✓		✓	✓	✓			✓	✓	✓	✓	✓	✓
COUNTRY	✓							✓	✓	✓	✓		✓	✓	✓					✓	✓	✓	✓
EMPHASIS AREA				✓	✓			✓	✓	✓	✓		✓	✓	✓					✓	✓	✓	✓
EMPHASIS AREA ANNUAL SUMMARY				✓	✓			✓	✓	✓	✓		✓	✓	✓					✓	✓	✓	✓
EMPHASIS AREA BREAKOUT				✓	✓			✓	✓	✓	✓		✓	✓	✓					✓	✓	✓	✓
EMPLOYEE								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
ESTIMATED RESOURCE REQUIREMENT				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
FINANCIAL TRANSACTION	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓		✓	✓	✓	✓
GEOGRAPHIC AREA				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
GEOGRAPHIC AREA ANNUAL SUMMARY				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
GEOGRAPHIC REGION				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
OBJECTIVE				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
OBJECTIVE ANNUAL SUMMARY				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
OBJECTIVE EVALUATION				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
OPERATIONAL UNIT								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
ORGANIZATION				✓	✓	✓		✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
ORGANIZATION ANNUAL SUMMARY				✓	✓	✓		✓	✓	✓	✓		✓	✓	✓				✓		✓	✓	✓
OUTCOME				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
OUTCOME EVALUATION				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
POLICY GUIDANCE								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
POSITION								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
REPORTING REGION				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
REPORTING REGION ANNUAL SUMMARY				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
RESOURCE CATEGORY			✓	✓				✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
STRATEGIC PLANNING PRIORITIES								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
SUB-ACTIVITY								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
TASK								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
WORK ITEM								✓	✓	✓	✓		✓	✓	✓						✓	✓	✓
WORLD				✓	✓			✓	✓	✓	✓		✓	✓	✓						✓	✓	✓

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3.3 INTERACTION MODEL

The models representing activities and information are not independent of one another. Information must be created and kept up to date by activities. Four interactions are possible: activities may create information, update it, delete it, or simply read it for some other purpose. A matrix depicting the interaction of activities and data is provided in Figure 3-9, Entity Type/Process Matrix. This matrix is commonly referred to as the CRUD

matrix, since actions are designated in the matrix by the following codes: C for create, R for read, U for update, and D for delete.

The interaction of processes to entities determine how tightly processes are coupled. Analysis of these dependencies helps determine whether it is necessary to divide a business area into Design Areas and how to do it, as is discussed in Section 4.1.

Figure 3-9, Entity Type/Process Matrix

ENTITY TYPE/PROCESS MATRIX (CRUD)

	Determine Activity Budget	Determine Budget Guidance	Determine Earmark/Directive	Determine OMB Revisions	Develop Justification	Distribute Funds	Establish New Account	Negotiate Budget	Post Apportionment	Prepare Cong Presentation	Prepare OMB Budget Submission	Prepare President's Budget	Record Target Level	Release Budget Guidance	Request Apportionment	Review Budget Guidance	Transfer Funds
ACCOUNT	R	R	R	R	R	R	C	R	R	R	R	R	R		R	R	R
ACCOUNT ANNUAL SUMMARY	R	RUC	RCU	RU	R	RU	C	RU	U	R	R	R	RU		RU	R	U
ACTIVITY	R	R	CR	R	R	R		R	R	R	R				R		
ACTIVITY EVALUATION					R			R									
ACTIVITY FUNDING	C	CR	CR	R	R	UR		UR	U	R	R				R		
ALTERNATIVE BUDGET SCENARIO RESULT		C		R	R			URC			R						
ALTERNATIVE BUDGET SCENARIO		CR		R	R			RC			R						
APPORTIONMENT REQUEST					R				R						C		
APPORTIONMENT REQUEST DETAIL					R			U							C		
APPROVAL AUTHORITY				R			R			R	R						
BUDGET DEFLATOR										R	R						
BUDGET FORMULATION STATUS		C		C	R					C	C	C	C	C		R	
BUDGET FUNCTION GROUPING										R							
BUDGET GUIDANCE COMMENT		R			R												
BUDGET JUSTIFICATION				R	CR	R		R	R	R				R		C	
CONGRESSIONAL NOTIFICATION					R			C							R		
EMPHASIS AREA	R	RUC	CUR	R	R	R		RC		R	R				R	R	
EMPHASIS AREA ANNUAL SUMMARY		CU	CRU	R	R	R		RU		R	R					R	
EMPHASIS AREA BREAKOUT	R	C	CR	R	R	CRU		CRU		R	R					R	
EMPLOYEE				R			R			R	R						
ESTIMATED RESOURCE REQUIREMENT	R				R	R		R							R		
FINANCIAL TRANSACTION	R			R	R	R		R	C	R	R	R	C				C
GEOGRAPHIC AREA		R	R	R	R	R		R		R	R				R	R	
GEOGRAPHIC AREA ANNUAL SUMMARY		CU	CRU	R	R			RU		R	R					R	
OBJECTIVE	R	R	R	R	R	R		R		R	R				R	R	
OBJECTIVE ANNUAL SUMMARY		CU	CRU	R	R			RU		R	R					R	
OBJECTIVE EVALUATION					R			R								R	
ORGANIZATION	R	R	R	R	R	R		R		R	R				R	R	
ORGANIZATION ANNUAL SUMMARY		CU	CRU	R	R			RU		R	R					R	
OUTCOME			R	R	R			R		R	R					R	
OUTCOME EVALUATION					R			R									
POLICY GUIDANCE		R	RU		R		R	R		R							
POSITION				R			R			R	R						
REPORTING REGION		CR			R	R		R		R							
REPORTING REGION ANNUAL SUMMARY		CU	CRU	R	R			RU		R	R						
RESOURCE CATEGORY	R	RU		R	R			R		R	R					R	
STRATEGIC PLANNING PRIORITIES		R	RU		R		R	R		R		R				R	

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SECTION 4: NEXT STEPS

4.0 NEXT STEPS

This section provides USAID management with background and guidance on what additional measures are needed to ensure a successful worldwide roll out of a new Budget and Fund Allocation system. Section 4.1 presents a discussion of how the budget function should be divided, for efficiency, into multiple system development projects. Sections 4.2 and 4.3 explain the time frames and resource requirements for each of these projects. And finally, Section 4.4 presents a discussion of what the Agency must do to transition its culture, technology, and data to support the re-invented Budget system.

4.1 DESIGN AREAS

Where it is sensible, application design should follow the "divide and conquer" approach which dictates that a large and complex application be broken into smaller, and simpler pieces. This approach is feasible when the individual components have a fairly high degree of independence from one another or when different development methods must be used. This minimizes the amount of coordination needed for multiple development teams to operate.

Based on a dependency analysis comparing information needs across processes, the BAA Team determined that budgeting is very tightly coupled and highly interdependent. This suggests that all of the core budget processes should be designed at the same time to simplify integration and to avoid an overly challenging coordination effort.

The Budget and Fund Allocation function, unlike a highly transaction based function such as accounting, also requires much subjective

decision making. To support this need, a rich and flexible reporting environment is essential for the effective implementation of Budget. Thus, supplemental management reporting and decision support capabilities must be considered an integral part of the core system. These capabilities will provide the following benefits:

- *Better decisions* - ability to work with more variables at one time replacing simple decision-making heuristics;
- *Faster response to unexpected situations* - impact and analysis of unanticipated decisions, budget cuts, new directions, and other uncontrollable variables made faster;
- *Increase in number of budget alternatives examined* - reduces time to evaluate different budget parameters, targets, and what-if scenarios;
- *Enhanced ability to carry out ad hoc analysis* - increased capabilities to cost out scenarios and to help identify new relationships between differing elements of the budget;
- *More effective teamwork* - provide clear focus for group discussion; facilitate the process by which groups reach conclusions and make decisions;
- *Improved communication* - used in group setting, would help to facilitate thinking of group;
- *Better control* - ability to work with common set of data; standardized calculation procedures; and
- *Make better use of data resources* - puts large amount of data at management's

disposal; provides for wider range of data combinations with great speed.

Our analysis suggests that even though these capabilities should be designed simultaneously, different development paths are in order. A discussion of the different development paths may be found in Subsection 4.2. Because of the different development paths, the Budget and Fund Allocation system can be divided into three components:

- Core Budget and Fund Allocation (developed with traditional IEM);
- Management Reporting (developed with IE-RAD); and
- Decision Support (implemented through package selection).

The management reporting and the decision support capabilities should include versions for both operational and executive staff. Also, the Budget system must be designed and implemented in phases since it will incorporate information from other areas (e.g., operations, workforce, and property management) which will be developed over time. The following sections describe each design area in more detail.

CORE BUDGET AND FUNDS ALLOCATION

This design area will encompass the procedures and screens necessary to create, update, and maintain budget related data. This will include the design of any automated or manual "bridges" that may be necessary while the ISP is being implemented. (See transition issue, in Section 4.4 for further details.) Since the responsibility of creating and updating all budget and funds distribution information according to Agency and USG

business rules lies within this design area, it is best completed with the more rigorous IEM approach.

MANAGEMENT REPORTING

There is far more to the Budget function than the simple recording of a budget decision. In order for Agency management to make sound budget decisions, a mechanism providing flexible and robust reporting is essential. To maintain solid financial controls, it is imperative to have the ability to also distribute controls in a variety of manners, and to roll-up budgets in the same fashion. The ability to inspect budgets in a variety of ways is vital for creative and value-added analysis. It should be possible to compare budgets across any combination of functions, geographic areas, fiscal years, resources, organization units, themes, results, and various other categories.

It is envisioned that there will be two versions of this application. One will be for the busy executive who must quickly see the global picture, detect problem areas that require his or her attention, and then "drill-down" into the details of only those areas that are of primary concern. Staff personnel, while potentially benefiting from access to the executive version, will have needs for additional capabilities and the ability to work with a finer level of detail.

It is envisioned that Management Reporting will be developed in a multiphase approach. The first phase will only provide access to budget and related financial information. However, many of the most interesting management reports will combine budget data with information provided by operations, workforce, and property management. (An example might include a comparison of OE cost as a percentage of program and staff size

across missions.) As additional integrated systems are brought on-line, Management Reporting should be re-initiated to analyze the newly available information and determine the best way to marry this information to existing budget data to produce new and useful reports for analytical, managerial, and/or control purposes. This will greatly leverage the Agency's information technology investment and permit budget personnel to achieve greater effectiveness.

DECISION SUPPORT

Although Decision Support is frequently considered to be an extension to Management Reporting, it is in fact an integral component of it. In conjunction with flexible query capabilities against existing data, the Agency's management and staff have a need to engage in considerable analysis of budget data. There are needs for multiple "what-if" scenarios, the tracking of results against limits, and targets imposed by Congress, OMB, the Administrator's office, etc. Also, it is helpful for sound management to look for trends, develop out-year projections, and to maximize outcomes based on limited resources and spending target constraints. Today, the data needed to accomplish many of these kinds of analyses is difficult, time consuming, and often impossible to obtain.

Decision support capabilities will permit the user to perform these analyses quickly and without having to worry about where the data is located. The system will also have the ability to guide the user through various required or recommended actions. Advanced versions might even include expert assistance such as offering "have you considered this" kind of advice. After the user has reviewed and approved a result, the budget database could be automatically updated with the

appropriate parameters if the user so desired.

We have separated the decision support component from management reporting only because we believe that it may not be necessary to construct these capabilities from scratch. There are many decision support packages in the market place today, some of which are specifically budget oriented. As a first step, we feel that it is prudent to survey the marketplace to comprehend the range of available decision support capabilities. It is entirely possible that an inexpensive, easy to implement solution already exists. This activity should take one person only a few weeks and require a minimum amount of user involvement. Until this step is taken, it is impossible to know how much time and effort will be necessary to obtain and implement decision support capabilities. Once this quick survey is taken, and assuming that suitable capabilities exist, a more thorough analysis can take place. Subsequently, a Request for Proposal (RFP) could be generated.

Even if a package can be found that does not require coding modifications, it will still be necessary to customize the application to provide transparent integration with core budget. A transition project will therefore be necessary to implement any new package. Preferably, the package will use budget files directly. At a minimum, decision support must be able to use budget and accounting data with little or no user involvement to produce a result. Additional features would permit the budget system to be automatically updated with approved results.

It is desired that decision support and management reporting be tightly woven together to form a seamless fabric. Decision support will use and supplement information extracted by standard or ad-hoc queries. Like management reporting, there will be two

versions: an executive version for summarized, long-term information and an operational one for the day-to-day manager or budgeteer.

Long-term Goal

It may be possible, and consideration should be given, to provide an expert system to help guide less experienced budget officers. This would be especially effective if the Agency were to devise a way to measure results and the impact a dollar spent would have on them. In recent years, the technology behind expert systems has improved significantly resulting in the widespread use of these systems in industry.

4.2 DEVELOPMENT PATHS

As described in Section 3, the ISP provides a framework or blueprint which serves to integrate separately developed computer systems. This is accomplished by providing a high-level, birds-eye view of the business landscape. Each BAA project, such as Budget, then scopes out a portion of this view and provides additional relief by zeroing in on

the details of what the business must accomplish. It is a picture that sharply delineates the stable underlying business requirements from the constraints of organization, geography, and technology which only temporarily shapes the current environment.

Typically, BAA projects are divided into two parts: an outline business area analysis (OBAA) and a detailed business area analysis (DBAA). Most of the user-level analysis is performed in the OBAA. For some projects, OBAA is the only analysis necessary prior to moving into design or software package selection. The DBAA, which specifies processes in sufficient detail to support the construction of computer code, is usually required for processes that update or create integrated information. In the DBAA, the project team performs a close inspection of each process's internal logic and business rules.

After the OBAA, the Information Engineering Methodology (IEM), as described in Section 1.4, permits multiple development paths depending on the nature of the application and the needs of the Agency. These paths are graphically depicted in Figure 4-1, below.

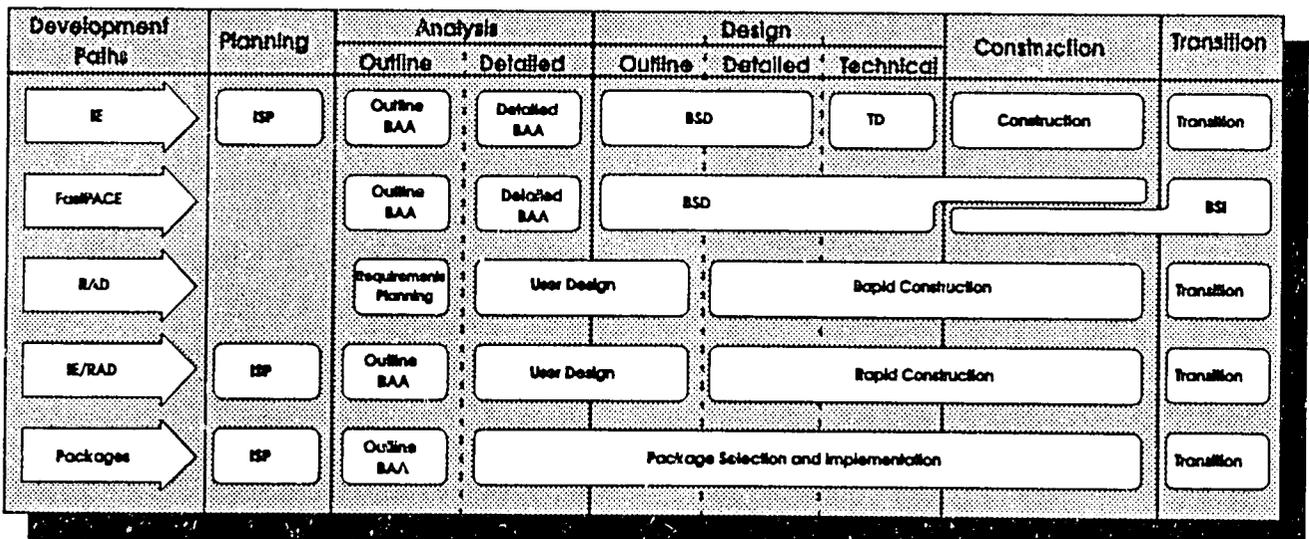


Figure 4-1, Development Paths

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The traditional approach requires phases for DBAA, Business System Design, Technical Design, Construction, and Transition. An IE/Rapid Application Development (IE-RAD) path may be used, especially when a project is largely independent, does not create or update sharable information, and does not require complex business rules. IE-RADs, which make heavy use of prototypes, may shorten the overall development cycle.

and geographic structures, technology, etc. As depicted in Figure 4-2 below, only processes can create or update data. They are insulated from the outside world by procedures which interact with the users and perform all necessary edits and controls. Theoretically, as the external environment changes, a system can be upgraded simply by pulling old procedures and plugging in new ones without having to change the underlying processes.

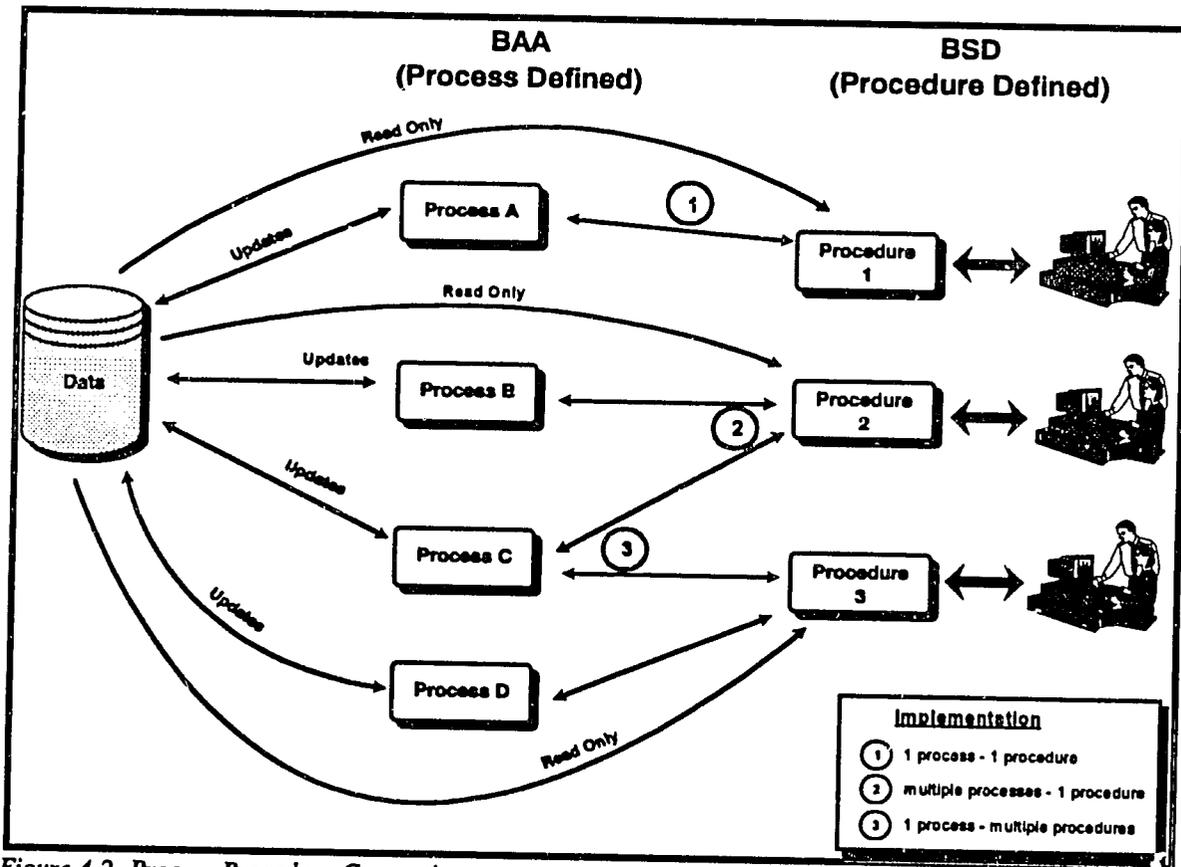


Figure 4-2, Process-Procedure Connection

The next major step in the traditional IEM is the Business System Design (BSD), where environmental constraints will be considered in determining how to best implement an application. Procedures will be designed in the BSD to act as a go-between separating processes, which assume a "perfect world", and the user, who is influenced by "real-world" constraints of deadlines, organizational

The following tables summarize the duration, objectives, and resource requirements of both the traditional IEM and the IE-RAD development paths for an average project. Of course every project is different and will require varying amounts of time and resources.

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TRADITIONAL IEM

DETAILED BUSINESS AREA ANALYSIS:

Duration - approximately 6-8 weeks

Objectives:

- Analyze entity state transition (describes life cycle of entities)
- Analyze process logic diagram (describe data model navigation by process)
- Analyze process action diagram (specifies processes for code generation)

Resources:

- I.E. consultant (to write action diagrams)
- Facilitator
- IRM analyst
- Full and part-time users

BUSINESS SYSTEM DESIGN:

Duration - approximately 3-5 months

Objectives:

Design dialogs and procedures
 Design screens and report
 Design database
 Design testing plan

Resources:

- Designers and programmers
- I.E. consultant (to write action diagrams)
- Facilitator
- IRM analyst
- Full and part-time users

CONSTRUCTION

Duration - approximately 2-6 months (largely depends if code generation is used)

Objectives:

- Construct and test software

- Construct and test database
- Construct bridges to existing systems
- Conduct system tests

Resources:

- Designer
- Programmers
- IRM analyst
- Technical specialists (database, s/w testers, communications, etc.)
- Documentation writers
- Part-time users for testing

IE/RAD DEVELOPMENT PATH

USER DESIGN

Duration - approximately 4-5 months

Objectives

- Design dialog flow
- Design screens and report
- Design procedures and controls

Resources:

- Facilitator
- IRM analyst
- Designers and programmers
- Full and part-time users

RAPID CONSTRUCTION

Duration - approximately 1-3 months

Objectives:

- Construct and test software
- Construct and test database
- Construct bridges to existing systems
- Conduct system tests

Resources:

- Designer
- Programmers

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- IRM analyst
- Technical specialists (database, s/w testers, communications, etc.)
- Part-time users (for testers)

TRADITIONAL IEM AND IE/RAD

TRANSITION

Duration - 1 month to several years

Objectives

- Convert data
- Train users
- Install system, procedures and controls

Resources:

- Trainers
- IRM analyst
- Programmers

Clearly, it is best not "to reinvent the wheel". If another Agency or commercial software vendor has already built an application that is a close match to USAID's requirements, the Agency should seriously consider obtaining it. The purchase of software is usually more cost effective than building from scratch. Too often, organizations feel that they are unique and commercial off-the-shelf (COTS) software will not meet their needs. While this opinion is sometimes true, it is usually the case that organizations are unique only in the way they get things done; their underlying requirements are quite often compatible with other similar organizations. However, there are caveats for purchasing COTS software:

- The Agency should avoid making substantial modifications to the software. It defeats the advantages of buying packages and it forces costly modifications to be made every time the vendor issues an upgrade.

- Package review should focus on processes not procedures. As long as a package meets the core requirements, it is easier to modify Agency procedures than to modify software code.
- The Agency should be wary of claims and testimonials, even from other USG Agencies. Instead the Agency should conduct independent tests and benchmarks.

To implement a package selection will require the following projects and steps:

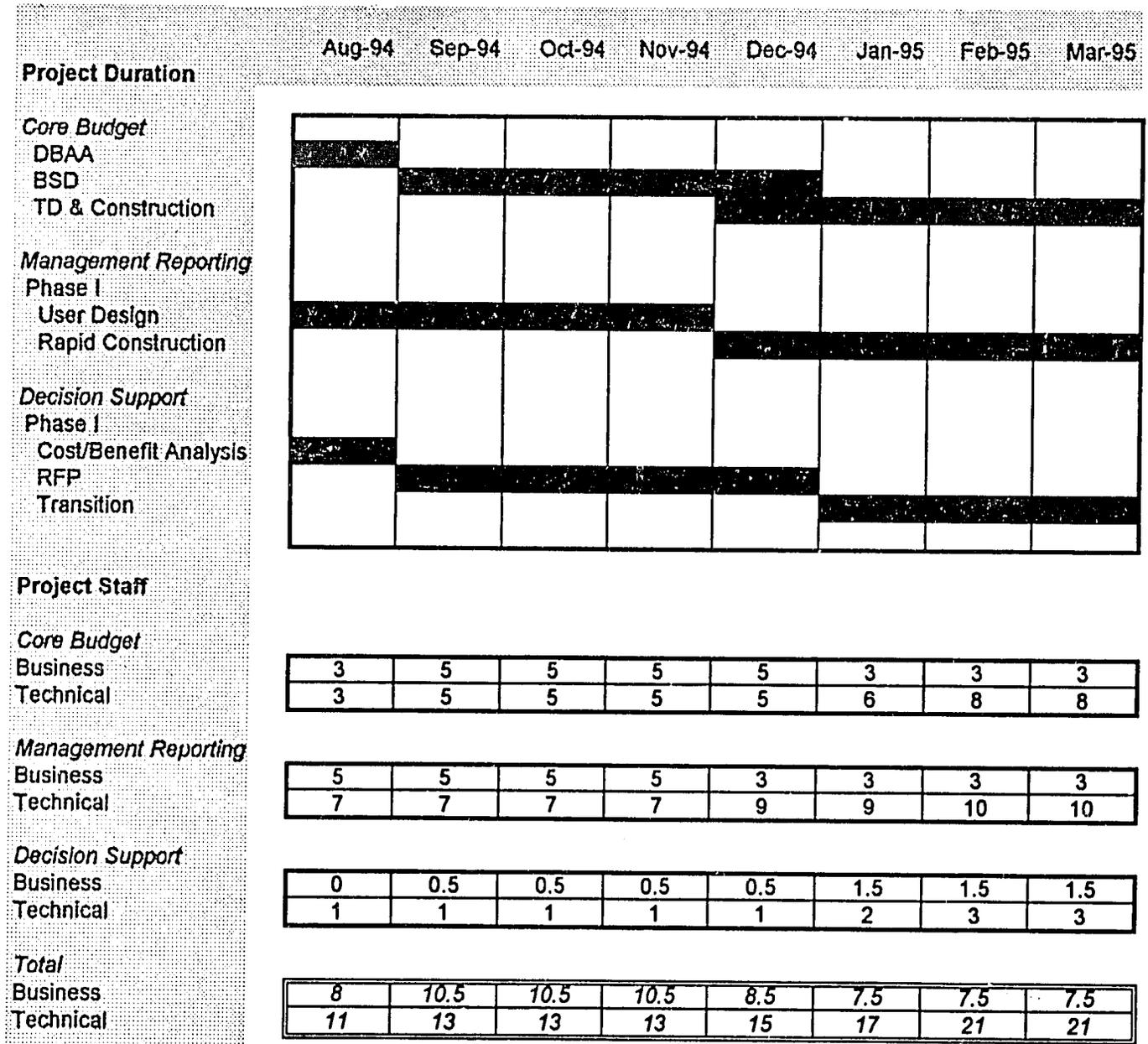
- Cost/Benefit
 1. Conduct survey of marketplace
 2. Analyze potential fit of available COTS & cost of customization
 3. Produce cost/benefit analysis
- RFP Selection
 1. Produce a RFI / RFP list
 2. Determine if other USAID areas would benefit from the package or from one of its extensions
 3. Document requirements for an RFI / RFP
- Transition
 1. Purchase package
 2. Customize and integrate package
 3. Install package

4.3 Development Schedule and Resource Requirements

Figure 4-3, below, summarizes the proposed project schedule and the staff resources required. The resource requirements are based on each project being conducted independently, but there is opportunity to consolidate some of the business and technical staff resources. The schedule assumes that all three projects are initiated on August 2nd,

1994. The requirements for technical resources represent full time individuals. For business staff, each design task will need 2 or 3 full time users and a number of part time individuals (approximately 1.5 days a week) to participate in joint requirements sessions. The construction tasks will only require part time business staff to take part in testing.

Figure 4-3, Budget Projects Schedule and Staff Resource Requirements

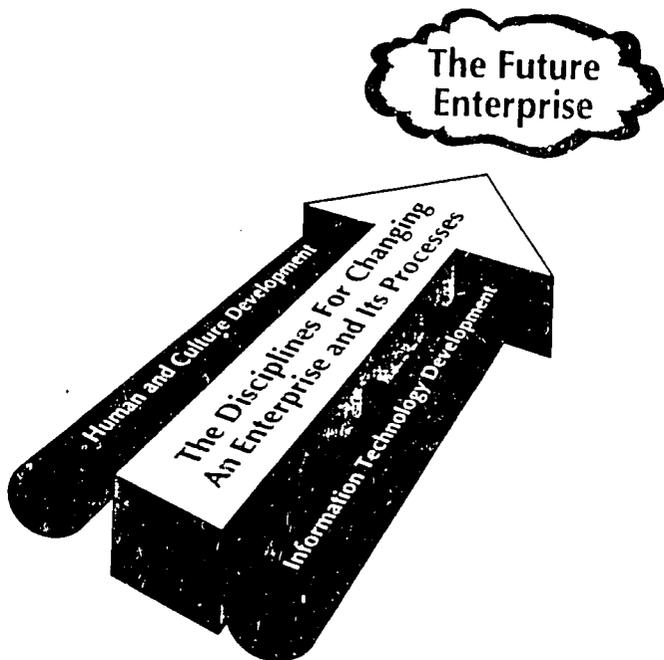


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4.4 Transition Issues

Delivering an integrated system that will be used efficiently and effectively world-wide is far more complicated than just coding and testing software. Today's re-engineered business-oriented systems require behind-the-scenes establishment of an infrastructure to carefully support and coordinate both cultural and technical changes. People, who are by far the most important component of any system, must understand the rationale behind the new system and be able to operate it and make improvements over time. Structures must also be in place to ensure that the technology plays a constructive and supportive role in the re-invented Agency. Technology should never become so complicated and intrusive that it hampers rather than enhances the smooth running of Agency's operations. Conversion entails more than the moving of data files; many choices and trade-offs must be made. And finally, new ways of thinking, naturally lead to a new culture. The empowering of staff requires new roles and responsibilities along with appropriate incentives and controls.

Figure 4-4, Enterprise Engineering



The challenge for the Agency is to begin the transition to a more disciplined approach in treating information as a valuable corporate resource. As depicted in Figure 4-4, both human and cultural as well as information technology structures must change for enterprise-wide re-engineering to be successful. This section presents the primary transition issues that the Agency must address prior to a world-wide roll out of integrated information systems. Issues have been divided into business-user oriented and technology oriented. They are summarized below. It is strongly recommended that the Agency study these issues and resolve them as early as possible.

Issues For Business Users

- Users must assume ownership of the business models. The models produced in the Information Architecture must represent a business not a technical view of USAID. It is imperative that the business users have the final word on these models. However, they must understand that information is a corporate and not a departmental resource. To achieve this, users from different organizations must work together to define and maintain these models and to accept full accountability for directing, managing, and encouraging their use.
- Develop and maintain new classification structures. In the new system, the users will no longer have to deal with codes. However, the categories that the codes represent will still remain (for example, there will still be activities and emphasis areas). To insure the most flexible budget system possible, categories must be carefully defined as to not overlap within and across tables as is the case today (e.g. today, function codes overlap resources,

activities, and countries). The need to define these categories, to develop procedures for their maintenance, and to actually keep them maintained is extremely important. It is also a very substantial effort, particularly in obtaining the requisite degree of consensus. The Agency must not underestimate the significance or the time needed for this activity.

- Develop new work roles to support the infrastructure. The user community must incorporate the new roles and responsibilities described above into their workforce planning, both in terms of identifying accountable individuals and in evaluating their performance.
- Develop new work roles for core Budgeting. With the new integrated systems, it is anticipated that time saved by reducing data entry and reconciliation will be offset by additional time spent performing value-added analysis. The Agency must factor these changes into its plans. Furthermore, responsibilities will begin to shift from individuals to cross-organizational teams. The Agency must also plan to make this evolution orderly.
- An important component for successfully re-inventing Budget is the education of Agency staff. Not only must training occur, when and where it is needed, but the focus must shift from one time training to continuous on-going education. The staff should be encouraged to turn the team work environment into an educational experience. This has been accomplished, for example, in the automobile industry where work teams are given incentives to improve their performance by trying new techniques and by adopting other team's "best practices".

- Changing the culture to empower the staff. This requires giving field personnel clear guidance of what results are expected, providing the tools to achieve and to monitor those results, and to hold the staff accountable. Expectations must include adopting the discipline to enter accurate information into the system on a timely basis. Tools would provide, for example, the ability to identify and share best practices.

Issues For Technical Support

- Establish and maintain an on-going and interlinked development infrastructure. The agency must prepare an infrastructure to ensure the smooth, coordination of multiple on-going development projects. Included in this infrastructure are:
 - *Model Management* - coordinating and integrating the user's business models.
 - *Encyclopedia Management* - managing the physical repository of the business models.
 - *Database Administration* - managing all aspects of the physical databases.
 - *Communication Management* - manage all aspects of the telecommunication network for both test and production environments.
 - *Configuration Management* - manage and coordinate the roll-out and revision of all application software. Also responsible for tracking the hardware platforms that the software will be used on, to ensure compatibility and a sufficient level of power.
- Establishment and maintenance of world-

wide communication networks. History has shown that with any new system, as users become more comfortable and proficient with the application, usage soars. Clearly, USAID's communication network must be sufficiently robust to handle not only current traffic levels but also the inevitable growth. Furthermore, the Agency must develop plans to handle application processing during the inevitable situation when communications is partially or fully disrupted.

- Develop a standard graphical user interface (GUI) to reduce design time and end-user training. The most frequent complaint users voice about software training is that every system works differently and uses different codes and keys. It is difficult to learn and remember how a new system works and it is especially frustrating when a system is only used occasionally. (Imagine how difficult it would be if every car manufacturer used different types of steering, braking, and accelerating mechanisms to operate their cars.) These problems can be easily solved if the Agency adopts a standard "look and feel" for each of its new applications. When implemented on an easy to use, user friendly GUI, a user familiar with one system can quickly and easily learn to use the others.
- Convert old data to the new system. This can sometimes be a very costly endeavor. First, the agency must decide which data is important to convert. It must "clean-up" this data by ensuring its accuracy before conversion. Then it must devise a way to convert the data into new structures. Preferably this is done through automated means but often manual rekeying with all of its inherent risk of mistakes is required. If possible, it is often better to convert as

little data as possible and use the old system when historical reports are needed. In any event, careful consideration should be given to devise the conversion strategy for budget information.

- Integration of newly built applications. Budget will share data with other new USAID systems. A list of data that Budget will need may be found in Appendix K, Budget System Interfaces.
- Building of bridges to existing systems. Until new applications are built and implemented there will be a need for Budgeting to incorporate data in existing systems. Sometimes the data is read only and does not have to be automated. In these cases, bridges may not be necessary if access is provided to the existing system. In other cases, small amounts of data may be keyed into the budget system. When large amounts of data is needed or when there is frequent updates, an automated bridge to transfer the data will be needed. A list of interfaces to existing systems may also be found in Appendix K.
- Multiphase development of the Budget Business Area. Since Budget is dependent on other systems for data, it cannot be fully completed until all systems are implemented. The management reporting and decision support components are particularly impacted by this dependency. Each of these areas should be revisited in conjunction with subsequent implementation to develop additional capabilities. The core budget component, however, is less affected. But there will still be a need to disconnect it from temporary bridges and to incorporate data model changes that may arise from Operations and Guidance concerning the link between objectives and activities.

SECTION 5: PROJECT
ASSUMPTIONS AND
ISSUES

SECTION 5: PROJECT ASSUMPTIONS AND ISSUES

5.0 PROJECT ASSUMPTIONS AND ISSUES

This section lists assumptions that the BAA team relied on during the project and issues that were identified and remain unresolved. Agency management should review the assumptions and resolve all open issues prior to implementation of a new budget system.

5.1 ASSUMPTIONS

1. A project is underway to re-engineer the Agency's operations. The budget models have been crafted with an eye towards maintaining flexibility in the face of anticipated procedural changes.
2. Operations will define the precise relationship between activity, results, and objectives. If they deviate considerably from our model, there may be some minor changes to the design of our Management Reporting component.
3. It is assumed that design will permit users to select items from a selection list or a pull down menu and obviate the need for external codes. (i.e., Even though the users will not see codes, they may be used internal to the system.) Also, the user is still responsible for defining and maintaining the categories that the codes will represent (see next assumption).
4. Classification categories are consistently defined. There is no overlapping within or across categories. For example, today a single function code sometimes refers to a combination of categories such as activities (e.g., employee relocation), countries, and resources (e.g., household goods). This method reduces flexibility, makes it difficult to run ad-hoc reports, and greatly increases the number of codes. Since a code is needed for every possible combination, the number of codes required grows by several orders of magnitude. To maximize flexibility and minimize the total number of codes needed, the Agency must carefully define these new categories and devise a method to make changes in an organized, well planned fashion.
5. Emphasis Areas will permit Agency management to partition activities in a variety of ways for reporting and control purposes. Most of these partitions are optional, created at management discretion, and permit double counting of budgets. That is, the total budget for all emphasis areas within a certain type can roll up to over 100%. However, one partition is mandatory. All activities must be assigned to one or more "function" or program areas. This special type of emphasis area must roll up to exactly 100%. When an activity is assigned to multiple functions, a distribution percentage totaling 100% must be identified.
6. It is assumed that when the budget is first created, regardless of whether it is derived by either objective, country, or activity, there will be insufficient information to detail it completely. It is assumed that the new system will create skeletal structures for each budget and permit the user to fill in the detail at a later date. It is also assumed, that the system can identify incomplete budget areas and flag them for subsequent user review.
7. The new accounting system will provide the following transactions: commitments, obligations, sub-commitments, sub-obligations, disbursements, and accruals. Each of these transactions will be linked to

an activity, account, fiscal year, resource category (i.e. object class), and if applicable to other transactions (e.g., an obligation would be related to a preceding commitment.)

8. There is an interest at the Agency to determine the optimal ratio for Operating Expense funds, staff size, and program level. The Budget system, combined with workforce data, can provide the reporting mechanism to compare these items across organizations, countries, and activity types. However, the actual determination of the ideal ratio is a management decision that is beyond the scope of a typical BAA project.

5.2 ISSUES

GENERAL

1. There is an open issue concerning how budgets and fund allocations will be spread across Objectives. Will Agency management permit double counting of these funds when an activity contributes to multiple objectives, or must the percentage of contribution be identified for each objective? We believe that this is an issue that should be addressed by the Operations BAA (indirectly related to assumption #5).
2. Resource codes (i.e., object class), as specified by OMB and refined by USAID, will be used for both accounting and budget. Not only will accounting transactions be tagged with resource codes, but operational resource plans will use the same structure.
3. Since data is to be shared across the Agency, USAID's organizations and personnel must start considering

information as an agency-wide resource and not just their own personal property. This will require significant cultural changes. Managers must have the discipline to keep their data accurate and up-to-date. This expectation must be set early and reinforced frequently. And the Agency must establish an infrastructure to support data sharing, as previously discussed. It is assumed that USAID's re-engineering efforts will address these concerns.

4. Budget needs access to summarized accounting data for ten years for trend analysis.
5. Currently, deobligated funds that were initially used to satisfy an earmark are only reused for the same purpose. The team believes that if the earmark is satisfied without the deobligated funds, then the Agency is under no legal obligation to reuse these funds for the earmark. Our model reflects this opinion.

APPLICATION DESIGN

6. The premise behind the Budget design is that the new accounting system will force accounting transactions to be posted to the lowest level activity. Therefore, it is assumed that it will not be possible to post a transaction to an activity that has transactions posted to one of its sub-activities. (Note: we recognize that this is a confusing sounding explanation. However, it provides precise technical direction and is much clearer when the Entity-Relationship Diagram is consulted.)
7. It should be possible to automatically select the best source of funds for a commitment, subject to manual approval,

instead of forcing the manager to enter one. For example, if an activity was funded out of an account that had money available from different fiscal years, it is to the Agency's benefit to use the monies that are about to expire first. The procurement or accounting system could determine this and use it as a default unless explicitly overridden.

APPENDIX A: PROJECT PARTICIPANTS

APPENDIX A: PROJECT PARTICIPANTS

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 Carol McGraw, M/MPI
 John Hummon, M/HRDM
 Barbara Pilot, M/OP
 Terry Payne, M/OP

APPENDIX B:
DOCUMENTS
CONSULTED

APPENDIX B: DOCUMENTS CONSULTED

**MAJOR DOCUMENTS AND
MATERIALS REVIEWED**

(By Category)

General Methodology

"Information Systems Plan - Volume I: Report to Management" (IRM/USAID)

"Information Systems Plan - Volume II: Appendices" (IRM/USAID)

"IEM: A Business Approach to Information Systems" (James Martin Consulting)

"Business Area Analysis - Part I: Student Guide" (James Martin Consulting)

"Background on the Procurement BAA" (Procurement Business Area Analysis/USAID)

"Revised Core Financial System Requirements" (JFMIP)

"Results- Oriented Operations Re-Engineering" (Operations Business Area Analysis/USAID)

"AWACS and Business Process Re-Engineering" (AWACS Business Area Analysis/USAID)

Budget Methodology and Guidance

"Talking Points for the FY 1995 Budget Request" (USAID)

"FY 1996 Annual Budget Submission: Tabular Guidance" (USAID)

"A Guide Through the Budget Plan Code" (FA/FM/FC/USAID)

"FY 1996 ABS System Users Guide" (USAID)

"Background on Operating Expenses" (USAID)

"New Function Codes for FY 1995" (M. Rarick/USAID)

"Object Class Codes: Proposed Revisions" (M. Rarick/USAID)

"Workforce: Miscellaneous Materials" (USAID)

"Preparation and Submission of Budget Estimates" (Office of Management and Budget)

"Financial Systems Improvement Plan: Letter of Intent" (USAID)

"Funds Distribution and Apportionment Materials" (USAID)

"Mission Staffing Pattern System - Users Reference Manual" (USAID/4-94)

Budget Documents

"Budget of the U.S. Government: FY 1992" (Office of Management and Budget)

"FY 1995 International Affairs Budget Request" (Department of State)

"Annual Budget Submission FY 1995: Suva" (USAID/SOUTH PACIFIC)

"Annual Budget Submission FY 1995: Indonesia" (USAID/INDONESIA)

"Annual Budget Submission FY 1992: Small Micro and Informal Enterprise" (PRE/USAID)

"Annual Budget Submission FY 1994: Emerging Markets" (PRE/USAID)

"Asia Bureau Budget Request: FY 1995" (ASIA/FPM/USAID)

"USAID FY 1995 Budget Submission"
(USAID)

"FY 1995 Presidential Mark" (USAID)

"Congressional Presentation: FY 1995"
(USAID)

"Congressional Presentation: Summary Tables
for FY 1995" (USAID)

"Congressional Presentation FY 1994:
Summary of Active and Proposed Projects"
(USAID)

"FY 1994 Operational Year Budget"
(USAID)

"FY 1995 USAID Budget Request
Comparisons: Accounts, Priorities and
Themes" (USAID)

"Section 653(a) Report: Development
Assistance as of January 13, 1993" (USAID)

"Section 653(a) Report: Economic Support
Fund as of January 13, 1993" (USAID)

"Section 653(a) Report: Development
Assistance as of September 30, 1993"
(USAID)

Project and Sector Specific

"Project Paper: Agribusiness Development"
(USAID/Indonesia)

"Project Agreement: Agribusiness
Development" (USAID/Indonesia)

"Evaluation News" (CDIE/USAID)

"Project Materials from the Office of Foreign
Disaster Assistance" (OFDA/USAID)

"General Accounting Office Report: Foreign

Disaster Assistance" (GAO/10-92)

"Financial Summary: HIG and Other Credit
Guarantees" (USAID/9-90)

"Private Sector Investment Program: Reports"
(PRE/USAID)

"AID and Microenterprise: 1990 - 93
PRE/USAID/6-92

"Office of Housing and Urban Programs:
Annual Report for 1991" (PRE/USAID)

Legislation

"An Act: Multilateral Assistance - PL 103-87"
(U.S. Congress)

"Report: Foreign Operations and Related
Appropriations, 1994 - Report 103-125 (U.S.
Congress)

"Report: Foreign Operations and Related
Appropriations, 1994 - Report 103-142 (U.S.
Congress)

Policy and Strategy

"Strategies for Sustainable Development"
(USAID/4-94)

"Core Directives for the Programming and
Delivery of USAID Assistance" (Draft
USAID Handbook)

"Revised Agency Programming Process"
(USAID)

APPENDIX L: GLOSSARY AND ACRONYMS

GLOSSARY OF TERMS

Activity: A unit of work that an organization needs to do to operate successfully.

Activity Architecture: A Model of the activities of an enterprise consisting of a function decomposition model and a function dependency model.

Attribute: A descriptor, the values of which are associated with individual entities of a specific type.

Business Area: A collection of associated business functions and entity types that are analyzed in detail together as a Business Area Analysis project.

Business Area Analysis: Analyzes the business requirements (data/activity/interaction) and rules for a given business area.

Business Area Model: The combination of the entity relationship model, process model and information about interactions and distribution that makes up the complete description of a business area.

Business Rule: The formal statement of a specific law that governs behavior within a business.

Business Systems Design (BSD): The design of the substantive procedural and technical detail, as well as the human interface, of a business system.

Computer Assisted Systems Engineering (CASE): A class of software tools that provide graphically oriented ways of expressing plans, models, results.

Construction: Data Description Code Generation using automation to produce the source code that describes the data structure designed for a specific database management system.

Decomposition: The step by step breakdown of the activities of the enterprise into smaller and smaller work units.

Decomposition Diagram: A structure which shows the breakdown of objects of a given type into progressively increasing detail.

Dependency: The association between two business activities which exists because information provided by one is required by the other.

Deliverable: A work product that accomplishes the objectives of a task, either as an input or as a product.

Design Area: Closely associated data and activities within a business area for which systems will be designed.

Development Coordination: The information management function that provides the infrastructure and takes operational responsibility for commonality and the sharing of resources across all system development and maintenance projects.

Elementary Process: The smallest unit of activity of meaning to a business.

Entity: A fundamental thing (persons, places, things, events or concepts) of relevance to an enterprise about which data will be kept.

Entity Relationship Diagram: A representation of all entity types and the relationship types which exist between them, and certain of their important properties.

Entity State: A definable discrete period in the life of an entity.

Event: The passing of a specific point in time which, in turn, enables execution of one or more processes or procedures.

Export View: The collection of attributes output from the execution of a process to an external object.

Identifier: The attribute and/or relationship types that distinguishes occurrences within a single entity type.

Import View: A collection of attributes through which a process receives information from an external object when it begins execution.

Model: A representation of specific aspects of a part or all of the enterprise.

Procedure: A method by which a specific process is carried out.

Process: A defined business activity, the execution of which may be identified in terms of the input and output of entities of specific types, or in terms of data about entities of specific types.

Process Dependency Diagram: A representation of the dependency relationships between processes.

Process Dependency Analysis: The analysis of the sequences in which processes must be executed and the attributes which are passed from one process to another.

Technical Design (TD): The design of an efficient system and database structure for an implementation area.

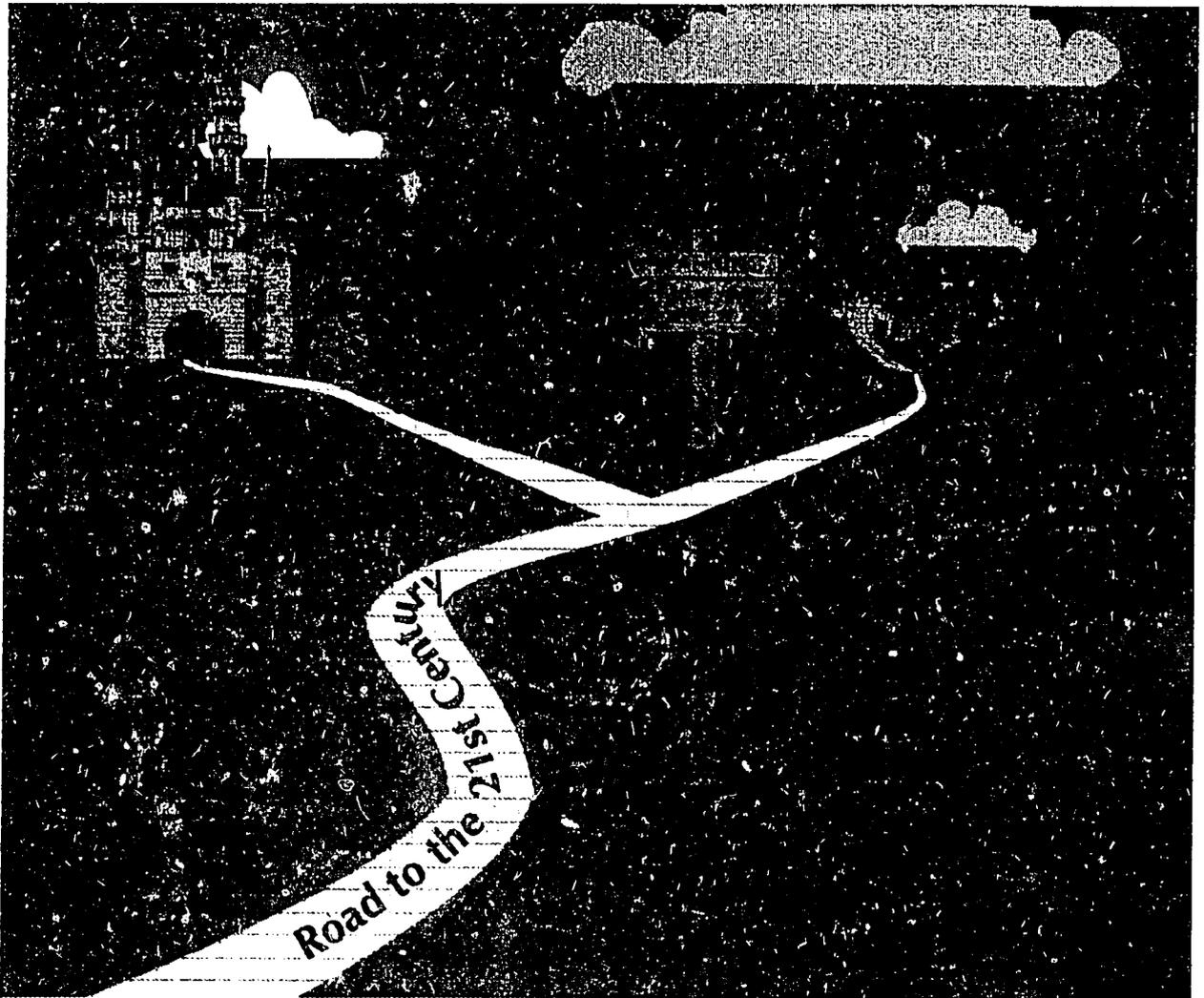
ACRONYMS

AWACS:	A.I.D.'s Worldwide Accounting and Control System	PAD:	Process Action Diagram
BAA:	Business Area Analysis	PC:	Personal Computer
BDU:	Budget Decision Unit	PES:	Project Evaluation Summary
BPD:	Budget Planning Document	PRISM:	Program Performance Information for Strategic Management
BR:	Business Rule	RAD:	Rapid Application Development
BRE:	Business Re-Engineering	RAEW:	Responsibility, Authority, Expertise, Work
BSD:	Business Systems Design	RAMPS:	Revised Automated Manpower and Personnel System
CASE:	Computer Aided Systems Engineering	RFI/RFP:	Request for Information/Request for Proposal
COTS:	Commercial, Off the Shelf	TD:	Technical Design
CRUD:	Create, Read, Up-Date, Delete		
DBAA:	Detailed Business Area Analysis		
ERD:	Entity Relationship Diagram		
GUI:	Graphic User Interface		
IA:	Information Architecture		
IE:	Information Engineering		
IEM:	Information Engineering Methodology		
ISP:	Information Strategy Plan		
OBAA:	Outline Business Area Analysis		
OMB:	Office of Management and Budget		
OYB:	Operating Year Budget		



PN-ABLW-961

BUSINESS AREA ANALYSIS BUDGET AND FUND ALLOCATION



VOLUME II: Technical Appendices

JULY 1994

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**APPENDIX C: CURRENT APPLICATION DESCRIPTION AND
CROSS-REFERENCE**

ACTVTY & SPECIAL INTEREST CODES

Definition: This system is used for sectoral attribution of USAID program funds.

SPREADSHEETS

Definition: This system represents various cuff records created for ad-hoc financial reporting.

USAID/W & OVERSEAS OE ALLCTN/TRCKG

Definition: This system tracks quarterly allocation of OE given to USAID/W and overseas offices.

ALLOCATION TABLES

Definition: This system keeps track of use of proposed allocations of program funds for OYB year, and planning purposes for planning periods. Also, it is used to provide input into PBDS, to keep bureau leadership informed on status of OYB, and as an implementation planning document.

COMBINED OYB SYSTEM

Definition: This is used to track the operational year budget. It provides management with implementation plans and shows the status of approved allotted, and obligated funds.

FY TRVL & MISCL OPRTG & EXP FUND

Definition: This system tracks OE usage and travel and miscellaneous accounts.

G/R&D/PO/PR

Definition: This systems contains six spreadsheets for funds control purposes.

IMPLEMENTATION PLAN FOR FY

Definition: This system shows all activities planned for each fiscal year, including the estimated amount of the PIO/T, when the action will leave CDIE, when the action will reach OP, and the date of expected obligation. It provides input for the Procurement Planning System.

M/B/SB

Definition: This contains six spreadsheets for managing FTE levels and usage, reimbursements and operating expense budgets.

PC1 (GLOBAL BUREAU)

Definition: This system maintains a database for OYB transfers. This system generates two reports: (1) OYB transfers by Bureau Fund Source (e.g., Regional Bureau/Country, PPC/POL) by project number and (2) OYB transfers by technical office by Bureau Funding Source (e.g., AFR, ANE, PPC, LAC, ENI, FDC, OFDA, FA/B, Other Government Agency). Also, it creates reports for each technical office reflecting their amounts by type of funds (DA, DFA, PN, SAI, etc.), source of funds (NOA, Carryover, Regional Bureau transfers-in, Sec 517, etc.).

PC2 (GLOBAL BUREAU)

Definition: This system maintains a database for the bureau OYB. This system generates a report for each technical office reflecting their OYB amounts by type of funds (DA, DFA, PN, SAI, etc.), source of funds (NOA, Carryover Regional Bureau transfer-in, Sec 517, etc.).

PC3 (GLOBAL BUREAU)

Definition: This system maintains Bureau OYB summary sheets (matrices) by type of funds (DA, PN, etc.) by technical office by source of funds (NOA, Sec 517, etc.).

PC4 (GLOBAL BUREAU)

Definition: This system maintains a database and track allowances to the field and allocations to other government agencies (interagency agreements). These amounts are included in the Bureau OYB but are not captured in the FACS 054 Report - Status of Current Year Budget Totals.

PC5 (GLOBAL BUREAU)

Definition: This system maintains a database for Section 517 recovery activity (extracting deobligations reported on FM's 603 Report) and obligation activity of reprogrammed Section 517 funds. To generate a cumulative fiscal year report on Status of Section 517 and Deob-Reob Funds which is then reconciled with M/FM/FC's FY Section 517 Activity Report (which does not report at the technical office level). The report includes all BPC detail for the fiscal year, sorted by project number, award number, and technical office.

PORTFOLIO DATA BASE

Definition: This system is a single entry point for monitoring the implementation of the operational year program for all USAID funded project and nonproject activities. The on-line reporting component gives users the option to aggregate data either at the country, bureau, or agency levels. A monthly report is available on request.

PRE OE/ADMIN BUDGET CONTROL

Definition: This system allocates pre OE/ADMIN funds by obligation number.

PRIVATE ENTERPRISE SPREADSHEETS

Definition: This system maintains sixteen spreadsheets for funds control purposes.

PROGRAM BUDGET DATA SYSTEM

Definition: This system is a collection of budgetary data in zero base budget format from the Annual Budget Submissions. Data is stored by project, appropriation, level, priority ranking and decision package. It allows M/FA/B and the bureaus to analyze and revise budget data before making the final presentation to OMB and the Congress.

PROJECT CONTROL SYSTEM

Definition: This system does project monitoring, and it keeps track of Contracts, Obligations, Expenditures, and OYBs.

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PROJECT MANAGEMENT INFO SYS

Definition: This system provides integrated, interactive, and decentralized project management information for the Bureau for Research and Development (R&D) and the Bureau for Europe, Regional Mission for Europe (EUR/RME). PMIS establishes a control hierarchy over project funding and provides alerts to the users when control limits are exceeded. The system also establishes controls for the life of a project. The sources of these controls are the Project Authorization and Congressional Notification.

TRACKING OE FUNDS

Definition: This system calculates travel cost including per diem and airfare. The spreadsheet breaks down CDIE's OE budget by office, division, and quarters.

TRAVEL

Definition: This system reports projected travel and tracks actual travel.

TRCKG SYS RSRVTN NMBR/BPC OBLIG

Definition: This system tracks funds control for PPC.

WID CHECK BOOK

Definition: This system tracks office activity balances for program funds for G/RD/WID.

WID MGMT INFORMATION SYSTEM

Definition: This system tracks project activity and deliverables for program funds for G/RD/WID.

WORDPROCESSING

Definition: This system creates documents that support budget financial reports, justifications, guidances, etc.

CURRENT SYSTEM/ENTITY TYPE MATRIX

	Agency & Special Interest Codes	AIDW & Overseas DE Allocation/Trng	Allocation Tables	Combined OYB System	FY Trng & Mnd Org & Exp Fund	GR/DPO/PPR	Implementation Plan for FY	MB/SS	PCI (GLOBAL BUREAU)	PC2 (GLOBAL BUREAU)	PC3 (GLOBAL BUREAU)	PC4 (GLOBAL BUREAU)	PC5 (GLOBAL BUREAU)	Portfolio Data Base	Pre CE/Adm'n Budget Control	Private Enterprise Spreadsheets	Program Budget Data System	Project Control System	Project Management Info Sys	Spreadsheets	Tracking OE Funds	Travel	Trng Sys Admin Remit/PC Collg	WID Check Book	WID Mgmt Information System	Word Processing
ACCOUNT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
ACCOUNT ANNUAL SUMMARY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
ACTIVITY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
ACTIVITY EVALUATION	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
ACTIVITY FUNDING	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
ALTERNATIVE BDGT SCENARIO RESULT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
APPORTIONMENT REQUEST (AR)																	✓						✓		✓	
APPORTIONMENT REQUEST DETAIL																										
APPROVAL AUTHORITY																										
BUDGET DEFLATOR																										
BUDGET FORMULATION STATUS	✓																									
BUDGET FUNCTION GROUPING																	✓									
BUDGET GUIDANCE COMMENT																										
BUDGET JUSTIFICATION																										
BUDGET SCENARIO RESULT																										
CONGRESSIONAL NOTIFICATION				✓																						
EMPHASIS AREA	✓																									
EMPHASIS AREA ANNUAL SUMMARY	✓																									
EMPHASIS AREA BREAKOUT	✓																									
EMPLOYEE																										
ESTIMATED RESOURCE REQUIREMENT								✓	✓																	
FINANCIAL TRANSACTION								✓	✓																	
GEOGRAPHIC AREA																										
GEOGRAPHIC AREA ANNUAL SUMMARY																										
OBJECTIVE																										
OBJECTIVE ANNUAL SUMMARY																										
OBJECTIVE EVALUATION																										
ORGANIZATION	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
ORGANIZATION ANNUAL SUMMARY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
OUTCOME	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
OUTCOME EVALUATION																										
POLICY GUIDANCE																										
POSITION																										
REPORTING REGION																										
REPORTING REGION ANNUAL SUMMARY																										
RESOURCE CATEGORY		✓			✓			✓																		
STRATEGIC PLANNING PRIORITIES															✓						✓	✓				

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CURRENT SYSTEM/PROCESS MATRIX

	Determine Activity Budget	Determine Budget Guidance	Determine Earmark/Directive	Determine OMB Reclama	Develop Justification	Distribute Funds	Establish New Account	Negotiate Budget	Post Apportionment	Prepare Cong Presentation	Prepare OMB Budget Submission	Prepare President's Budget	Record Target Level	Release Budget Guidance	Request Apportionment	Review Budget Guidance	Transfer Funds
Actvy & Special Interest Codes		✓						✓		✓							
AID/W & Overseas OE Alctr/Trckg						✓		✓									
Allocation Tables						✓		✓									
Combined OYB System	✓					✓		✓									
FY Trvl & Misc Oprtg & Exp Fund						✓		✓									
G/R&D/PO/PR						✓		✓									
Implementation Plan for FY	✓					✓		✓									
M/B/SB	✓					✓		✓									
PC1 (GLOBAL BUREAU)						✓											✓
PC2 (GLOBAL BUREAU)	✓					✓		✓									✓
PC3 (GLOBAL BUREAU)						✓											✓
PC4 (GLOBAL BUREAU)						✓											✓
PC5 (GLOBAL BUREAU)						✓											✓
Portfolio Data Base						✓		✓									
Pre OE/Admin Budget Control						✓		✓									
Private Enterprise Spreadsheets						✓		✓									
Program Budget Data System	✓	✓	✓			✓	✓		✓				✓				
Project Control System						✓		✓									
Project Management Info Sys	✓					✓		✓		✓							
Spreadsheets						✓		✓		✓							
Tracking OE Funds						✓		✓									
Travel						✓		✓									
Trckg Sys Rsrvt Nbr/BPC Oblig						✓		✓									
WID Check Book	✓					✓		✓									
WID Mgmt Information System	✓					✓		✓									
WordProcessing						✓		✓									

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APPENDIX D: PROCESS
DESCRIPTIONS

APPENDIX D: PROCESS DESCRIPTIONS

FUNCTION: PREPARE BUDGET GUIDANCE

DETERMINE BUDGET GUIDANCE		
<p>DEFINITION:</p> <p>Develop anticipated budget availability and set budgetary targets (minimum and maximum) against Agency's priorities.</p> <p>PURPOSE:</p> <p>Provide field and Washington budget officers and project managers a framework for the development of program and activity level budgets. This helps to ensure that detailed budgets are developed along priorities important to Agency's senior management and within agreed upon budgetary constraints.</p>	<p>PROCESS SUMMARY:</p> <p>This process continues to establish a framework for setting Agency level budgetary controls. This framework, or budget guidance, consists of: 1) policies (created in the planning function), 2) budget control amounts, and 3) a budget formulation schedule with due dates. The controls are based on policies that are developed during the guidance formulation function conducted by both planning and central budget personnel.</p> <p>After reading the policies, the following determinations must be made:</p> <ol style="list-style-type: none"> 1. New accounts may be required by policy decisions to highlight existing activities or to expand into new programmatic areas. If so, a process to establish each new account(s) must be initiated; 2. The anticipated request level for each account must be determined and recorded by fiscal year; 3. For reporting or control purposes, activities may be grouped in a variety of ways, such as: a) organizations, e.g., region, bureau, country, etc., b) benefitting country (independent of organization managing the activity), c) objectives, themes, and emphasis areas, d) activity type, e) resource category, or any combination of the above. Budget control amounts may be established for any of the above groupings and, if desired, subdivided into lower levels. For example, a bureau may be given a control amount which in turn may be subdivided into mission targets. These controls must be determined and recorded. 	<p>NOTES:</p> <ol style="list-style-type: none"> 1. The bureaus will review and approve these parameters in the Review Budget Guidance process. Afterwards the administrator's approval is obtained in the issue budget guidance process. 2. Annual Account Summary may be created for several years out. Today, it is created for two years out. 3. Policy Guidance comes from PPC with consultation with the Budget Office. 4. Budget target amounts are initially developed by the Budget Office in conjunction with PPC. Policy Guidance may be supplemented and targets further decomposed by Bureau and Mission/Office management. 5. Currently, informed estimates are made based on the following factors. For example FY 96, the following steps take place: <ul style="list-style-type: none"> * Review the amounts appropriated in FY 1994; * Review the 1995 President's Budget (1996 outyears); * Review the CP for FY 1995; and * Review congressional actions on the 1995 CP (if available). 6. Currently, Budget Guidance is issued to the field via a world wide cable.

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	<p>4. Budget control amounts may be established for any of the above groupings for either ceiling or floor levels. If desired, they may be subdivided into lower levels in the negotiate budget process. For example, a bureau may be given a control amount which in turn may be subdivided into mission targets. These controls must be determined and recorded; and</p> <p>5. Budget officers may be asked to conduct "what-if" analyses based on a given set of scenarios. For example, bureaus and missions may be asked to decide funding levels for each of their activities if they only received, say, 80% of their request. These scenarios must be created and recorded.</p> <p>6. Establish due dates for various budget formulation milestones. These due dates are determined by working backwards from the OMB submission due date.</p> <p>This is an iterative process which may require the resolution of bureau level comments by the USAID Administrator.</p>	<p>7. New accounts are proposed to combine existing accounts, highlight priority activities, and expand into new program areas. Desired new accounts, if any, will be found in Policy Guidance.</p> <p>BR: Sufficient undistributed control amounts must be available when creating a new subordinate emphasis area. Emphasis area controls may not be distributed across different classifications.</p> <p>BR: Undistributed control amounts can only be increased by decreasing previously distributed amounts or by receiving more resources from higher levels.</p> <p>INTERFACE :</p> <p>Policy Guidance - BAA Guidance</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily updates</p> <p>DESIGN AREA:</p> <p><i>Primary:</i> Core Budget System on-line <i>Support:</i> Management Reporting and Decision Support</p>
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FUNCTION: PREPARE BUDGET GUIDANCE

ESTABLISH NEW ACCOUNT		
<p>DEFINITION:</p> <p>Define a proposed new budgetary account.</p> <p>PURPOSE:</p> <p>Expand or highlight certain types of activities that USAID proposes to undertake. A new account is established to ensure that a high priority area receives directed funding through a specific appropriation. Such an account may be established at the initiative of either the Agency or Congress.</p>	<p>PROCESS SUMMARY:</p> <p>The Administrator's approval is required when an account is a result of an Agency initiative. New accounts must be recorded and associated with at least one fiscal year.</p>	<p>NOTES:</p> <p>1. Activities are tied to the account in the Operations Function or in the Determine Activity Budget process.</p> <p>BR: When initiated by legislation, Administrator's approval is automatic.</p> <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, multi update</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: None</p>

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FUNCTION: PREPARE BUDGET GUIDANCE

RELEASE BUDGET GUIDANCE		
<p>DEFINITION:</p> <p>Distribute budget guidance, after bureau management approval, to the Budget Decision Units (Mission Offices).</p> <p>PURPOSE:</p> <p>Provide budget guidance to the budget decision units after ensuring bureau level and Administrator approval.</p>	<p>PROCESS SUMMARY:</p> <p>The budget guidance is released to the agency after it receives all necessary bureau level clearances and the approval of the Administrator.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Suggested Implementation: batch notification of all bureaus' approval, and on-line entry of the Administrator's approval. 2. Currently implemented via cable. May be possible to load database retrievable by mission/offices. This would replace the steps of compiling and issuing the guidance. 3. The following are needed when a hardcopy is produced: <ol style="list-style-type: none"> 1. Target/Emphasis Area (R); and 2. Policy Guidance (R). <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily updates</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: None</p>

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FUNCTION: PREPARE BUDGET GUIDANCE

REVIEW BUDGET GUIDANCE		
<p>DEFINITION:</p> <p>Review and approve priorities, proposed budget target amounts, and due dates in advance of detailed budget analysis. Also, permits bureau management to provide budget guidance to their subordinate units based on bureau objectives and priorities.</p> <p>PURPOSE:</p> <p>Gain agency-wide consensus for the budgetary targets and priorities set by senior management by providing bureau level management an opportunity to review and appeal budgetary guidance. This guidance provides a framework for the development of program and activity level budgets. This helps to ensure that detailed budgets are developed along priorities important to Agency's senior management and within agreed upon budgetary constraints.</p>	<p>PROCESS SUMMARY:</p> <p>This process reviews and evaluates all applicable organization specific and Agency-wide budget guidance topics. Included in budget guidance are:</p> <ol style="list-style-type: none"> 1. Textual policy guidance which is associated with a specific organization and all of its higher units to which it is subordinate. For example, a mission may be directed by mission, bureau, and Agency-wide specific guidance; 2. A schedule of milestones and their due dates; and 3. Target (i.e., ceiling or floor) amounts which may include any combination of organization, objective, country, account, theme, emphasis area, or resource category. <p>The budget guidance should be compared to ongoing and anticipated programs for reasonableness. Approval should be noted. If necessary, a process (e.g., Negotiate Budget Proposal) may be initiated to distribute target amounts or to provide supplemental guidance. Disagreement, like approval, should also be noted and explanatory comments provided. Finally, initiate the Determine Budget Guidance process to resolve any disagreement.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Rejected parameters are passed back to the Determine Budget Guidance process. 2. Approval of parameters implies approval of the Administrator's cable. <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily review; quarterly financial review</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: Management Reporting</p>

24

FUNCTION: FORMULATE AGENCY BUDGET

DETERMINE ACTIVITY BUDGET		
<p>DEFINITION:</p> <p>Determine the amount of new funding that is needed to finance the acquisition of resources required for an activity within a given fiscal year.</p> <p>PURPOSE:</p> <p>At USAID, activities can be "forward funded" which means that obligations are made, such as for bi-lateral agreements, that may be in advance of the awarding of contracts and the actual delivery of labor, goods, and service. This means that the awarding of a purchase contract may be financed with either previously obligated money or newly available money. Therefore, this process is needed to determine the amount of new funding required by reviewing the resource plan for an activity against forward funding policy guidelines and any available obligated funds (available obligated fund is the unsubobligated balance less any subcommitted amounts).</p>	<p>PROCESS SUMMARY:</p> <p>The resource plan should be reviewed to determine total amount of funding required. Unless a forward funding waiver is needed, calculate the amount of funding needed to meet any applicable forward funding requirement and reduce this amount by existing available obligated funds (see definition above). When a waiver is granted simply record the amount of budget that is requested.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. It is assumed that prior to this process, the pipeline will be reviewed and when necessary the resource plan adjusted accordingly. This means that a resource plan can not be approved, if it violates forward funding guidelines, unless a waiver is granted. 2. Except for handling forward funding waivers, it may be possible to fully automate this process. <p>INTERFACE:</p> <p>Estimated Resource Requirement (all attributes) Activity Funding.forward funding waiver flag</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily update</p> <p>DESIGN AREA:</p> <p><i>Primary:</i> Core Budget <i>Support:</i> Management Reporting and Decision Support</p>

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FUNCTION: FORMULATE AGENCY BUDGET

DETERMINE EARMARK/DIRECTIVE		
<p>DEFINITION:</p> <p>Identify legally mandated (i.e., earmarks) and Congressionally suggested (i.e., directives) maximum or minimum obligation levels by reviewing USAID related appropriation and authorization legislation along with their accompanying congressional committee reports.</p> <p>PURPOSE:</p> <p>Translate congressional intentions for USAID spending into appropriate budgetary controls. These controls are distributed down through the Negotiate Budget process to ensure that legally binding congressional earmarks are met and that directives are given proper consideration.</p>	<p>PROCESS SUMMARY:</p> <p>The congressional legislative process produces legally mandated earmarks (i.e., spending ceiling or floor for any one of a number of categories such as country, objective, etc.) that must be met and non-binding directives that must be considered by USAID. The earmarks are always spelled out in the legislative language while directives are found in various committee reports. The appropriation and authorization bills and their associated committee reports are read to identify earmarks and directives. Earmarks and directives are established as budgetary controls. Earmarks are always recorded as is, while directives are reviewed to determine if and at what level they will be funded.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Suggested Implementation: manual review of authorizing legislation and congressional reports, and on-line entry of the controls. 2. Emphasis Area may be grouped by 1 or more of the following: <ul style="list-style-type: none"> • ACCOUNT; • GEOGRAPHIC AREA; • OBJECTIVE; • ORGANIZATION; and • ACTIVITY. <p>BR: When creating a new subordinate emphasis area, sufficient undistributed control amounts must be available</p> <p>BR: Undistributed control amounts can only be increased by decreasing previously distributed amounts or by receiving more resources from its higher levels.</p> <p>INTERFACE:</p> <p>Foreign Assistance Legislation - Committee Report</p>

		<p>SUGGESTED IMPLEMENTATION: On-line, weekly update</p> <p>DESIGN AREA: <i>Primary:</i> Core Budget System <i>Support:</i> Management Reporting and Decision Support</p>
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FUNCTION: FORMULATE AGENCY BUDGET

DEVELOP JUSTIFICATION		
<p>DEFINITION:</p> <p>Compose narrative descriptions presenting and explaining the proposed programs/activities and their objectives for the year the budget is being prepared.</p> <p>PURPOSE:</p> <p>Make and support the case, to a higher budget authority, for the amounts requested and their consistency with the Agency's themes and objectives. Justifications are intended to help the reviewing budget officials understand the nature and relevance of the proposed activity budget levels. This provides a basis for validation and if necessary, revision.</p>	<p>PROCESS SUMMARY:</p> <p>The appropriate organization unit prepares a narrative defending its proposed budget by demonstrating the relationship of its activities and purposes to its approved objectives and to the themes and objectives of the Agency. The narrative will make the case for any budget amounts requested above the budget control amount and also, as necessary, for its proposal by activity, account, theme, etc. Justifications are also prepared at the Agency level for the OMB Submission and for the reclama, if any, for the OMB Passback.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Probably a manual process, suggested implementation is word processing. 2. Reclama justifications will emphasize the importance of selected accounts. <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION</p> <p>On-line, daily update</p> <p>DESIGN AREA:</p> <p>Primary: GroupWare - WordProcessing Support: None</p>

df

FUNCTION: FORMULATE AGENCY BUDGET

NEGOTIATE BUDGET		
<p>DEFINITION:</p> <p>Align the combined proposed budgets for a set of aggregated activities with Agency or Congressional priorities and their planned funding levels. When the requested amounts exceed the budgetary control amount, a decision must be reached either to modify the requested amount or to ask for and justify additional funding. If you can not reach a mandatory target, you must ask for and justify getting relief from that target. Finally, results for alternative budget scenarios are reviewed and modified.</p> <p>Negotiate budget is performed for many reasons including the passing down of initial budget parameters, budget review, establishment of the president's budget (the Congressional Presentation), and the establishment of the Operating Year Budget.</p> <p>PURPOSE:</p> <p>To derive a budget request, balanced between bottom-up resource requirement determinations and top down budget controls from Agency management. Multi-level reviews also permit technical and programmatic experts to further explain and justify complicated programs.</p>	<p>PROCESS SUMMARY:</p> <p>In this process, trade-offs are made between the constraints of budget controls imposed by Agency executives and the demand for resources by line managers. Budget control levels may be established by any one or a combination of the following: organization, objective, account, geographic area, emphasis area, or alternative budget scenario. This is an iterative process that will occur frequently at many points in the budget formulation life-cycle and at various organizational levels.</p> <p>This process is initiated early in the life-cycle when first passing-down budget guidance and target amounts to lower levels. Later, the process is also initiated to: 1) roll-up and consolidate lower-level budget requests, 2) roll-down controls based on the OMB mark, and 3) roll-down the congressional appropriation in order to establish the operational year budget.</p> <p>The first step is to read and become familiar with all issued guidances, directives, and target amounts. The existing policy guidances may be supplemented with additional guidances that may subdivide target amounts to subordinate lower levels. The next step is to determine the budget of a level by rolling-up the resource requirements for each associated activity. This roll-up must consider the effectiveness of the activity based on the results achieved.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Currently, activities are always aggregated by organization. But, it should be possible to group activities by other means such as objective. 2. Acquisition should provide data and procedures to get current prices. 3. Determining resources required and the management review for Q/A purposes are part of functional management and will be covered in other Business Areas. This is the case even though the action may be performed by a budget person which is currently true for budgeting OE funds. Thus, it is assumed that the activity and its associated resource plans have already undergone management review for reasonableness and accuracy. 4. May include a decision support function to play out various budgeting scenarios. 5. The actual determination of how to divide up the budget is being left as a manual process with automated support. 6. Do not preclude Budget Scenario Results from being develop here.

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	<p>If the budget requested amounts exceed the budget control levels, determine priorities by reading and evaluating the appropriate justification for the organization, activity, objective, etc. Based on the evaluation of priorities, adjust lower-level budget controls accordingly. Sometimes it may be necessary to request additional funding or relief from budgetary targets. When either of these occurs, additional justification must be developed and passed to the next higher level. Also, it may be necessary to ask for and justified relief from a given control level.</p> <p>Agency management may direct that various "what-if" analyses be performed during any of the above steps. If applicable, conduct an analysis against the current activities and record the results accordingly.</p> <p>This process can only be considered complete after the results are approved by the proper official and the completion date recorded.</p> <p>If the OYB is being changed a Congressional Notification might have to be created and the Develop Justification process may be initiated.</p>	<p>BR: When the aggregated minimum requested amount is greater than the Budget control amount then either justification for additional funding must be created and/or activity management must be directed to revise minimum resource plans downwards.</p> <p>BR: Budget Scenario Results can never be less than the budget minimum requested amount of its associated activity.</p> <p>BR: At some point in the activity work breakdown structure, the work should tie to a single country or lower, and to a business decision unit or lower. Management must provide approval if this does not hold true (activity work unit exemption indicator).</p> <p>INTERFACE:</p> <p>Financial Transaction (all attributes)</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily updates</p> <p>DESIGN AREAS:</p> <p><i>Primary:</i> Core Budget System <i>Support:</i> Decision Support, Management Reports, and WordProcessing</p>
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FUNCTION: REQUEST AGENCY BUDGET

DETERMINE OMB RECLAMA		
<p>DEFINITION:</p> <p>Identify the priority accounts that were reduced by OMB and determine the budget amount to appeal, if any.</p> <p>PURPOSE:</p> <p>Appeal the OMB determined budget request amount for the Agency, if lower than requested, to the President if this is necessary to ensure programmatic integrity.</p>	<p>PROCESS SUMMARY:</p> <p>In this process the Agency's request for funds is compared with the OMB "passback", i.e., the level of funds approved by OMB in response to USAID's OMB Submission. This comparison is done by account to identify shortfalls and assess their probable programmatic impact on USAID activities. It is then decided which OMB proposed reductions to "appeal" or "reclama", to OMB and the President. This decision initiates the develop justification process for the reclama.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. The Administrator makes the determination of which accounts and how much to appeal. 2. Determine OMB Reclama has two parts: determining the reclama decision and recording it. The determination portion may require significant reporting capabilities to be designed. <p>BR: A reclama can only be prepared for those accounts whose passback is lower than requested.</p> <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily update</p> <p>DESIGN AREA:</p> <p><i>Primary:</i> Core Budget System <i>Support:</i> Management Reporting and Executive Decision Support</p>

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FUNCTION: REQUEST AGENCY BUDGET

PREPARE CONGRESSIONAL PRESENTATION

<p>DEFINITION:</p> <p>Assemble, approve, and transmit USAID's budget request to Congress. This presentation contains country and activity level detail in support of the Agency's portion of the President's Budget.</p> <p>PURPOSE:</p> <p>Support the Agency's budget request by providing Congress with the Agency's detailed plans for utilizing resources requested. This information forms the basis for Congressional budgetary oversight and appropriation activities for the budget year.</p>	<p>PROCESS SUMMARY:</p> <p>The Agency must prepare and present to Congress, and defend in subsequent congressional hearings, a justification of its budget request. The creation of the CP document (text and graphics) and its assembly, editing, packaging, and printing is a large, labor intensive activity.</p> <p>Preparation of the CP requires a large amount of textual justifications to be written, so initiate Develop Justification process as needed. Traditionally, textual justifications include 1) the Administrator's statement, 2) an Agency overview, 3) themes, 4) accounts, 5) Bureau overviews, and 6) objectives within individual countries. In addition, numerous financial summary tables are assembled in formats requested by Congress. These include: 1) sub-theme within country; 2) emphasis area within theme; and 3) account by budget year request, current year appropriated levels, previous year actuals; and 4) activity level detail.</p> <p>In addition to USAID financial data, Congress has often asked for the President's 150 Budget Account, containing other Agency's Foreign Assistance requests, to be included in the CP. The Administrator must approve the CP before it is sent to OMB for review. For control purposes, the date of the Administrator's approval must be recorded.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Include non-USAID foreign assistance in our CP due to Congressional desire to view all USG foreign assistance together. It comes from Department of State, Department of Agriculture, Department of Defense, and the Peace Corps, 2. The format of the CP can and will change from year to year, especially in the grouping of categories. <p>BR: Account amounts must equal the OMB mark.</p> <p>BR: The CP details must be maintained for historical purposes even after the appropriation is enacted.</p> <p>INTERFACE:</p> <p>Other USG for agency - Manual Congressional Presentation Format - Manual Actuals - Financial Management</p>
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		<p>SUGGESTED IMPLEMENTATION:</p> <p>Batch, Production of tables & entry of other agency's data On-line, daily, approvals & review updates</p> <p>DESIGN AREA:</p> <p><i>Primary:</i> Core Budget System <i>Support:</i> Management Report</p>
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10/29

FUNCTION: REQUEST AGENCY BUDGET

PREPARE OMB BUDGET SUBMISSION		
<p>DEFINITION:</p> <p>Prepare, approve, and transmit the Agency's submission to OMB.</p> <p>PURPOSE:</p> <p>Prepare signed hardcopy documentation of the Agency's annual budget requests required by OMB.</p>	<p>PROCESS SUMMARY:</p> <p>After USAID decides on its budget request proposal, a package must be assembled, approved by the Administrator, and submitted to OMB. The package must incorporate textual justification of the Agency's programs and objectives along with various financial/budget tables. The financial/budget tables include: 1) budget year request with estimated obligations and outlays, 2) current year appropriated amounts, 3) previous year actual obligations and outlays, and 4) optionally, the budget year requests for alternative funding levels.</p> <p>(Note: currently, the financial/budget tables are subdivided at the mission/office level; Budget request proposal is approved by the Administrator in the Negotiate Budget process.)</p>	<p>NOTES:</p> <p>BR: Only the administrator may approve the submission.</p> <p>INTERFACE:</p> <p>Current Year Financial Actual</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>This process includes a report generation procedure in addition to recording approval and transmittal information about the Agency's OMB budget request.</p> <p>Procedures should be available to permit table generation by any of several criteria such as objective, country, activity, emphasis area, or theme.</p> <p>Manual with automated support</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: None</p>

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FUNCTION: REQUEST AGENCY BUDGET

PREPARE PRESIDENTS BUDGET		
<p>DEFINITION:</p> <p>Develop USAID's portion of the President's Budget.</p> <p>PURPOSE:</p> <p>Integrate USAID's budget with the rest of the federal government's budget for presentation to Congress.</p>	<p>PROCESS SUMMARY:</p> <p>The USAID's portion of the President's budget is prepared only at the account level. The information is organized by account and includes the following: 1) budget year request plus projections of current services and presidential policy amounts, 2) current year appropriated levels, and 3) the previous year actual obligations and outlays. Obligations and outlays are broken out by line items as defined in OMB Circular A-11.</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. For control purposes, the date of the transmission must be recorded. 2. Results must be transferred to an OMB designed file for subsequent uploading. Currently, budget numbers are loaded into OMB's MAX system which has been provided to the Agency for transmission to OMB's BPS. 3. Accomplished 1 a year by a handful of people. (what is cost/benefit of automation). 4. More accurately accounting information will greatly decrease the complexity of resource intensiveness of this process. <p>BR: Budget year account amounts must equal the OMB mark.</p> <p>BR: Compile using requirements in Circular A-11.</p>

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		<p>INTERFACE:</p> <p>Circular A-11 & OMB Stuff - Manual Financial Actuals & Object Class - AWACS</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>Batch reports with manual or automated entry into OMB system</p> <p>DESIGN AREA:</p> <p><i>Primary:</i> Core Budgeting System <i>Support:</i> None</p>
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FUNCTION: REQUEST AGENCY BUDGET

RECORD TARGET LEVEL		
<p>DEFINITION:</p> <p>Register account level controls passed from OMB or Congress.</p> <ul style="list-style-type: none"> . Base - OMB . Passback - OMB . Mark - OMB . Appropriation - Congress <p>PURPOSE:</p> <p>The recorded amounts are used for budget control or fund distribution purposes and are the starting points for distributing control target amounts to lower levels (by organizations, objectives, activities, etc.).</p>	<p>PROCESS SUMMARY:</p> <p>This process records, by account, the amounts established by one of the following:</p> <ol style="list-style-type: none"> 1. OMB passback (after the OMB review of the Agency's budget request); 2. OMB mark (after the President resolves any disputes between USAID and OMB); and 3. Congressional appropriation. <p>The date of each of the above is also recorded. Also the Determine OMB Reclama process is initiated by the passback, the Negotiate Budget progress is initiated by the OMB mark and the Congressional appropriation, and the Establish New Account process is initiated when the Congressional appropriation establishes a new account not requested by the Administration. For the Congressional Presentation a financial transaction is created for each account. This is not needed for other targets.</p>	<p>NOTES:</p> <p>1. The operational year budget will be initiated by the Negotiate Budget process after the Determine Earmark/Directive process.</p> <p>BR: For any account, mark and passback amounts may be zero.</p> <p>BR: Denied proposed accounts should be zeroed out but not be deleted.</p> <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily updates</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: None</p>

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FUNCTION: FUNDS ALLOCATION

DISTRIBUTE FUNDS		
<p>DEFINITION:</p> <p>Distribute the authority to obligate funds to an individual by account for either one activity or a collection of activities. Activities are currently grouped by organization, but they may be grouped in other ways such as geographic area or objective.</p> <p>PURPOSE:</p> <p>To ensure management and financial controls on obligational authority. The responsibility to obligate money has been decentralized so that the Agency can respond effectively to local realities. In this de-centralized environment, it is imperative that top down controls are in place to ensure that the sum of all spending by individual managers does not exceed the authorized total for the Agency as a whole (some accounts do not get all of their annual money up front, but are apportioned piecemeal by OMB. These controls ensure that not only total appropriated funds limits but also limits imposed by the apportionment process are maintained.)</p>	<p>PROCESS SUMMARY:</p> <p>The distribution of funds is determined by the Operating Year Budgets (OYB) of the activities within an account. Funds are allocated along the lines already determined by the OYB and the amount of funds distributed to an activity can never exceed its modified OYB. Therefore, when conditions change during the year, the OYB may need to be modified (in the Negotiate Budget process) prior to the redistribution of funds.</p> <p>A management decision to distribute or redistribute funds initiates this process. Funds may be distributed between activities within an account or between the account and associated activities.</p>	<p>NOTE:</p> <p>Procedures will be similar to Negotiate Budget. The process will be identical except a different control number is updated (i.e., available fund amount versus budget control amount.)</p> <p>BR: The distribution cannot exceed the OYB</p> <p>BR: If an activity has been apportioned by activity, then its funds may only be distributed to its subordinate sub-activities.</p> <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, Immediate update</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget Support: None</p>

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FUNCTION: FUNDS ALLOCATION

POST APPORTIONMENT		
<p>DEFINITION:</p> <p>Record the amount of funds made available to USAID's Treasury account by OMB.</p> <p>PURPOSE:</p> <p>This process records the amount apportioned by OMB. This amount then becomes the control amount for funds distribution.</p>	<p>PROCESS SUMMARY:</p> <p>Post the apportionment, approved by OMB, by updating the apportionment request and generating all necessary financial transactions. Since the apportionment increases the amount of funds available for redistribution, add the total apportionment amount to the account's available funds amount. When the apportionment is made by activity, distribute the account's available funds to the appropriate activity as specified by OMB. When there are discrepancies between the apportionment amounts requested and the amounts actually approved by OMB, add the difference back to the corresponding available amounts fields at the account and if necessary, the activity levels.</p>	<p>NOTES:</p> <p>1. In the future, apportionment requests may specify country or objective instead of activity as some requests do today. It should be possible to provide apportionment controls for these categories by merely grouping all activities .</p> <p>BR: Available amounts can't be reduced below zero.</p> <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, Immediate update</p> <p>DESIGN AREA:</p> <p>Primary: Core Budgeting Support: None</p>

109

FUNCTION: FUNDS ALLOCATION

REQUEST APPORTIONMENT		
<p>DEFINITION:</p> <p>A request to OMB to make monies that have been authorized by Congress available to USAID's Treasury account.</p> <p>PURPOSE:</p> <p>Although Congress appropriates monies to USAID, they are not available to be obligated until OMB has authorized Treasury to make the funds available. OMB may make all or only a portion of the money available at any one time. For example, the OE account is apportioned on a quarterly basis. Other accounts, like the ESF account, are apportioned by activity as needed. Typically, the Agency requests apportionments for: 1) current year appropriations, 2) prior year deobligations, 3) carryovers of multi-year monies, 4) transfers from other Agencies, and 5) reimbursements from other Agencies.</p>	<p>PROCESS SUMMARY:</p> <p>Determine the apportionment requested amount by Account. Funds available for apportionment include all or part of current year appropriations, all available carryovers, transfers, reimbursements, and prior year deobligations. For accounts that are apportioned by fiscal year, request all available funds. For accounts that are apportioned quarterly, the request usually includes 25% of the appropriated amount and any other available funds. For accounts apportioned by activity, determine what activities need to be funded in a given period (often 30 days) by checking the resource plan. Then request the appropriate apportionment. Monies with limited period of availability are requested first.</p> <p>An apportionment request is created by the above categories and if necessary by activity. The corresponding available amounts are reduced accordingly. (note: if there is a difference between the amounts requested and the amounts actually apportioned, the difference should be added back to the available amounts. The available new budget authority amount is equal to that amount less all requested/received apportionment amounts. Optionally, this may occur at the activity funding level as well as the annual account summary and work funding levels)</p>	<p>NOTES:</p> <ol style="list-style-type: none"> 1. Carryover amounts have been established by account when the prior year is closed. 2. Funds appropriated in prior years retain their original fiscal year designation except for prior year deobligations which become no-year money. 3. A request may be organized by country, objective, organization <p>BR: Available amounts can't be reduced below zero.</p> <p>BR: For ACTIVITY LEVEL APPORTIONMENTS, must check outstanding apportionment requests.</p> <p>INTERFACE:</p> <p>Carryover; Deobligations; Transfers; and Reimbursement - Financial Management</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, daily updates</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: None</p>

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FUNCTION: FUNDS ALLOCATION

TRANSFER FUNDS		
<p>DEFINITION:</p> <p>The transfer of budget authority from a USAID controlled account to a different account either controlled by USAID or some other USG agency. The transfer will usually increase the base for the receiving account while decreasing the base for the other account.</p> <p>PURPOSE:</p> <p>Transfer of budget authority from one USAID account to another occurs when the receiving account has an unexpected shortfall. This can be done only with OMB approval and in some circumstances will also require congressional approval. Transfer of budget authority to another agency occurs when USAID decides that some proposed activity is more effectively performed by another agency and USAID does not desire to maintain management and financial control. (note: when the Agency wishes to maintain control, an allocation is made which requires the receiving agency to submit financial and management reports to USAID for audit.) Both OMB and the receiving agency must approve the transfer.</p>	<p>PROCESS SUMMARY:</p> <p>Upon receipt of approved transfer request, determine if funds are available at the account level for the transfer. If necessary retrieve previously distributed budget from lower levels. Since apportioned funds cannot be transferred, request from OMB a reduction of previously apportioned funds that will be transferred and post the apportionment reduction to the appropriate Standard General Ledger (SGL) account. Record transfer by posting the budget authority reduction to the appropriate SGL accounts. When the money is transferred to another USAID fund, post the transaction increasing the budget authority to the appropriate SGL.</p>	<p>NOTES:</p> <p>The funds for the transfer usually comes from some sort of Agency reserve. Sometimes when a budget decision unit has given up work to another agency, it will return previously distributed funds.</p> <p>Transferred funds must be apportioned.</p> <p>Similar to Distribute Funding except that it generates accounting transactions.</p> <p>INTERFACE:</p> <p>None</p> <p>SUGGESTED IMPLEMENTATION:</p> <p>On-line, Immediate updates</p> <p>DESIGN AREA:</p> <p>Primary: Core Budget System Support: None</p>



APPENDIX E: ENTITY DESCRIPTIONS

ACCOUNT		
Description	Relationship	Attributes
<p>A designation of Congressionally appropriated or nonappropriated funds used to finance Federal Government work.</p> <p><i>Comments: Budgeting uses all foreign assistance accounts including those of other government agencies.</i></p>	<p>has.ACCOUNT ANNUAL SUMMARY</p>	<p>title name ID apportionment type code appropriated fund flag discretionary flag treasury symbol code</p>

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ACCOUNT ANNUAL SUMMARY		
Description	Relationships	Attributes
<p>Annual financial information for each ACCOUNT.</p> <p><i>Comments: Notes:</i> amount attributes prefixed by fy (fiscal year) are those amounts associated with money from a single fiscal year. Total amount attributes are transactions concerning monies from a variety of years but occurring in the related fiscal year. Available attributes are those amounts still available for apportionment (i.e., total amounts less the amount already apportioned).</p> <p>BR: When there is a discrepancy between the budget control and the budget requested amounts, the budget control amount is used for the budget submission. The details comprising the budget request must be adjusted.</p> <p>BR: When the Apportionment Control amount exceeds the budget control amount the budget control amount should be adjusted to match it.</p> <p>BR: Accounts may be apportioned by project, quarter, or fiscal year.</p>	<p>applies to.ACCOUNT ID describes.ACTIVITY FUNDING grouped by.BUDGET FUNCTION GROUPING posted in.FINANCIAL TRANSACTION subject of.APPORTIONMENT REQUEST DETAIL</p>	<p>fiscal year ID supplement number ID avail carry forward amount availability expiration date available fy deobligation amt available reimbursement-in amt available transfer-in amount budget cntl undistributed amt budget control amount budget control distributed amt budget control mandatory flag budget requested amount congressional presentation amt fund control amount fund control distributed amt fund control undistributed amt fy budget authority amount fy commitment amount fy disbursement amount fy obligation amount fy reimbursement-in amount fy reimbursement-out amount fy sub-obligation amount fy total deobligation amount fy transfer-in amount fy transfer-out amount fy unsub-obligation amount OMB base amount OMB passback amount OMB reclama amount original operating year budg amt total accrual amount total disbursement amount total estimated expenditures amt total obligation amount total sub-commitment amount</p>

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ACTIVITY		
Description	Relationships	Attributes
A planned undertaking of something to be accomplished, produced, or constructed.	accomplish. OUTCOME aggregated to. ACTIVITY assessed by. ACTIVITY EVALUATION benefits. GEOGRAPHIC AREA explained by. BUDGET JUSTIFICATION financed by. ACTIVITY FUNDING is subdivided into. ACTIVITY performed by. POSITION requirements identified in. ESTIMATED RESOURCE REQUIREMENT responsibility of. ORGANIZATION classified by. FINANCIAL TRANSACTION	ID ID description text final obligation fiscal year initial obligation fiscal year level code planned completion date purpose title name total authorized cost amount total planned cost amount type code work unit exemption flag

ACTIVITY EVALUATION		
Description	Relationships	Attributes
The result of an examination of USAID funded assistance or support activities to assess progress towards achieving its purpose. It may be used in the budget process to adjust previously planned funding.	assesses. ACTIVITY ID	report date ID project evaluation summary text rating type code

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ACTIVITY FUNDING		
Description	Relationships	Attributes
<p>The amount of funding for a specific level of work that comes from a single account.</p> <p>BR: When there is a discrepancy between the budget control and the budget requested amounts, the budget control amount is used for the budget submission. The details comprising the budget request must be adjusted.</p> <p>BR: When the apportionment control amount exceeds the budget control amount the budget control amount must be increased to match it.</p> <p>BR: Obligations should not be proposed after the planned final year of obligation for the activity.</p> <p>BR: To support budgeting, ACTIVITY FUNDING must be associated with one or more ESTIMATED RESOURCE REQUIREMENT either user created or derived by rolling up lower levels.</p>	<p>described by.ACCOUNT ANNUAL SUMMARY ID finances.ACTIVITY ID finances.EMPHASIS AREA BREAKOUT finances.ESTIMATED RESOURCE REQUIREMENT projected into.ALTERNATIVE BDGT SCENARIO RESULT target of.APPORTIONMENT REQUEST DETAIL</p>	<p>budget cntl undistributed amt budget control amount budget control distributed amt budget control mandatory flag budget requested amount congressional presentation amt forward funding waiver flag fund control amount fund control distributed amt fund control undistributed amt fy commitment amount fy disbursement amount fy obligation amount fy reimbursement-in amount fy reimbursement-out amount fy sub-commitment amount fy sub-obligation amount fy total deobligation amount fy unsub-obligation amount original operating year budg amt total accrual amount total commitment amount total disbursement amount total estimated expenditures amt total obligation amount total sub-commitment amount total sub-obligation amount total unsub-obligation amount</p>

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ALTERNATIVE BDGT SCENARIO RESULT		
Description	Relationships	Attributes
The results of the "what if analysis" established in the ALTERNATIVE BUDGET PARAMETER.	applies to.ACTIVITY FUNDING ID established by.ALTERNATIVE BUDGET SCENARIO ID	budget amount ranking code

ALTERNATIVE BUDGET SCENARIO		
Description	Relationships	Attributes
Various alternative funding levels used to develop "what if analysis". These parameters anticipate uncertainties in the early stages of the budgeting process. Scenarios may be developed for various combinations of categories such as organization, objective, country, account, theme, and emphasis area.	establishes.ALTERNATIVE BDGT SCENARIO RESULT	ID ID amount description text roll-up amount

APPORTIONMENT REQUEST		
Description	Relationships	Attributes
Apportionment is the cash flow control that OMB uses to allocate funds to USAID. Currently, funds may be apportioned by quarter (e.g. OE funds), by project (e.g. for ESF, NIS credit and disaster programs), or by fiscal year (e.g., DFA and DAF).	detailed in.APPORTIONMENT REQUEST DETAIL	ID ID apportioned date request date

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APPORTIONMENT REQUEST DETAIL		
Description	Relationships	Attributes
<p>Annual financial information for each APPORTIONMENT REQUEST.</p> <p><i>Comments:</i> All details for a single APPORTIONMENT REQUEST must be for the same ACCOUNT. The details may be at either the account or the activity level.</p> <p>The optional attributes are filled in when apportionments are given by OMB.</p>	<p>applies to.ACCOUNT ANNUAL SUMMARY ID applies to.ACTIVITY FUNDING ID generates.FINANCIAL TRANSACTION part of.APPORTIONMENT REQUEST ID</p>	<p>carryover received amount carryover requested amount new oblig authority received amt new oblig authrty requested amt period requested PY deobligation received amount PY deobligation requested amount reimbursement received amount reimbursement requested amount total received amount-d total requested amount-d transfer received amount transfer requested amount</p>

APPROVAL AUTHORITY		
Description	Relationships	Attributes
<p>The delegated authority to officially sanction steps required by USAID policies and procedures.</p>	<p>delegated to.POSITION</p>	<p>type code ID</p>

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BUDGET DEFLATOR		
Description	Relationships	Attributes
<p>Index, issued by OMB, used for deriving constant dollars for time periods both past and future.</p> <p><i>Comments:</i> We track budget information for over twenty years and these numbers are updated annually. The deflator applies to the current fiscal year.</p>	<p>used by.ORGANIZATION</p>	<p>ID ID fiscal year index percentage type flag</p>

BUDGET FORMULATION STATUS		
Description	Relationships	Attributes
<p>A schedule of milestones within the budget formulation life cycle and actual completion dates.</p>	<p>applies to.ORGANIZATION ID</p>	<p>fiscal year ID milestone code ID completion date due date</p>

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BUDGET FUNCTION GROUPING		
Description	Relationships	Attributes
<p>Independent collection of accounts used solely for reporting purposes. For example, other agency foreign assistance budgets included under President's Budget 150 account.</p> <p><i>Comments:</i> This entity is currently used for only Congressional Presentation. It may be reduced to an alternative index.</p>	<p>groups.ACCOUNT ANNUAL SUMMARY</p>	<p>ID ID title text type code</p>

BUDGET GUIDANCE COMMENT		
Description	Relationships	Attributes
<p>The response to an evaluation of the proposed budget guidance by the agency's constituent units</p>	<p>applies to.POLICY GUIDANCE ID contributes.ORGANIZATION ID</p>	<p>approval flag approval flag comment text fiscal year negotiated flag submitted date</p>

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BUDGET JUSTIFICATION		
Description	Relationships	Attributes
A narrative that explains and presents the case for a budget request.	explains.ACTIVITY explains.CONGRESSIONAL NOTIFICATION explains.OBJECTIVE responsibility of.ORGANIZATION ID	category code ID date ID text

CONGRESSIONAL NOTIFICATION		
Description	Relationships	Attributes
<p>A request to Congress for a change beyond a predefined threshold in a budgetary allocation or objective from what was presented in the USAID Congressional Presentation.</p> <p><i>Comments:</i> Currently, a notification must be created whenever there is a 1) new account for an activity, or a 2) new activity not previously presented to Congress, or 3) when funding for an existing activity is changed by more than 10%.</p>	explained in.BUDGET JUSTIFICATION	ID ID expiration date issue date proposed increase amount reason text type code

EMPHASIS AREA		
Description	Relationships	Attributes
<p>A grouping of activities for analytical, reporting, and budgetary control purposes. This includes Congressional Earmarks and Directives, Themes, and Emphasis Areas.</p> <p><i>Comments:</i> Earmarks and Directives are usually for a minimum level although a ceiling may also be specified. An Earmark is legally binding while a directive is not. When an Earmark target amount is not met, the difference must be returned to Treasury.</p> <p>BR When an earmark spans ACCOUNTs, Congress permits USAID to determine the breakout. (note: otherwise it would constitute separate earmarks.)</p>	<p>aggregated into.EMPHASIS AREA describes controls for.EMPHASIS AREA ANNUAL SUMMARY funded by.EMPHASIS AREA BREAKOUT subdivided into.EMPHASIS AREA</p>	<p>title name ID type code ID description text</p>

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EMPHASIS AREA ANNUAL SUMMARY		
Description	Relationships	Attributes
Annual financial information for each EMPHASIS AREA.	controls described by.EMPHASIS AREA	fiscal year ID budget requested amount budget target amount budget target discretionary flag budget target distributed amt budget target type code budget target undistributed amt total accrual amount total commitment amount total disbursement amount total obligation amount

EMPHASIS AREA BREAKOUT		
Description	Relationships	Attributes
The amount of funding for an EMPHASIS AREA by account and unit of work. This permits a split between unit of work and many EMPHASIS AREAS.	financed by.ACTIVITY FUNDING ID funds.EMPHASIS AREA ID	applied percent

12/23

EMPLOYEE		
Description	Relationships	Attributes
An individual who has been hired to work at USAID.	staffs.POSITION	ID ID name

ESTIMATED RESOURCE REQUIREMENT		
Description	Relationships	Attributes
A forecast of labor, goods, services, etc., by a time period (month, quarter, or year), required to carry out a given unit of work over its expected life.	financed by.ACTIVITY FUNDING identifies requirements.ACTIVITY ID itemized by.RESOURCE CATEGORY ID	delivery period ID expenditure amount quantity unit of measure

FINANCIAL TRANSACTION		
Description	Relationships	Attributes
<p>An event that changes USAID financial position.</p> <p><i>Comments:</i> The Budget function is interested specifically in the commitment, obligation, accrual, disbursement, appropriation, or apportionments, of funds.</p> <p>BR: Financial transactions should point to the lowest level activity. It cannot point to an activity whose activity funding has been distributed in whole or in part to a lower level.</p>	<p>associated with.FINANCIAL TRANSACTION classified by.RESOURCE CATEGORY generated by.APPORTIONMENT REQUEST DETAIL posted against.ACCOUNT ANNUAL SUMMARY posted to.FINANCIAL TRANSACTION classifies.ACTIVITY</p>	<p>ID ID accounting date dollar amount type code</p>

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GEOGRAPHIC AREA		
Description	Relationships	Attributes
A land area with international geo-political significance	aggregated into.GEOGRAPHIC AREA benefited by.ACTIVITY describes controls for.GEOGRAPHIC AREA ANNUAL SUMMARY subdivided into.GEOGRAPHIC AREA	ID ID name type code

GEOGRAPHIC AREA ANNUAL SUMMARY		
Description	Relationships	Attributes
Annual financial information for each GEOGRAPHIC AREA.	controls described by.GEOGRAPHIC AREA ID	fiscal year ID budget requested amount budget target amount budget target discretionary flag budget target distributed amt budget target type code budget target undistributed amt total accrual amount total commitment amount total disbursement amount total obligation amount

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OBJECTIVE		
Description	Relationships	Attributes
The broad, high level goal for which work is funded. All USAID work is related to OBJECTIVES which may or may not be formally recognized as part of an approved strategic plan. OBJECTIVE includes, but is not limited to, PRISM's strategic objectives which have official policy and procedural conditions.	aggregated into.OBJECTIVE assessed by.OBJECTIVE EVALUATION describes controls for.OBJECTIVE ANNUAL SUMMARY explained in.BUDGET JUSTIFICATION is supported by.OUTCOME subdivided into.OBJECTIVE	ID ID baseline description text name status code target time period trend code

OBJECTIVE ANNUAL SUMMARY		
Description	Relationships	Attributes
Annual financial information for each OBJECTIVE.	controls described by.OBJECTIVE ID	fiscal year ID budget requested amount budget target amount budget target discretionary flag budget target distributed amt budget target type code budget target undistributed amt total accrual amount total commitment amount total disbursement amount total obligation amount

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OBJECTIVE EVALUATION		
Description	Relationships	Attributes
The result of an examination of developmental progress in a specific geographic area against predefined performance indicators to determine achievement of an objective.	assesses.OBJECTIVE ID	date ID description text rating

ORGANIZATION		
Description	Relationships	Attributes
<p>A unit of positions grouped in a structured form to achieve a common purpose. An organization may be part of a larger organization or may be part of a subordinate organization.</p> <p><i>Comments:</i> USAID is currently organized in a hierarchical structure whose boundaries are defined by USAID management.</p>	aggregated into.ORGANIZATION contains.POSITION contributes by.BUDGET GUIDANCE COMMENT describes controls for.ORGANIZATION ANNUAL SUMMARY has a.BUDGET FORMULATION STATUS issues.POLICY GUIDANCE responsible for.ACTIVITY responsible for.BUDGET JUSTIFICATION subdivided into.ORGANIZATION uses.BUDGET DEFLATOR	ID ID effective date FTE ceiling number name overseas flag symbol code type code

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ORGANIZATION ANNUAL SUMMARY		
Description	Relationships	Attributes
Annual financial information for each ORGANIZATION.	controls described by.ORGANIZATION ID	fiscal year ID budget requested amount budget target amount budget target discretionary flag budget target distributed amt budget target type code budget target undistributed amt total accrual amount total commitment amount total disbursement amount total obligation amount

OUTCOME		
Description	Relationships	Attributes
The desired result for a particular unit of work. Performance indicators, relating to OUTCOME, are used to assess actual performance against the outcome. All work, including OE funded support activities, PL480, and disaster assistance will have an outcome/purpose.	accomplished by.ACTIVITY assessed by.OUTCOME EVALUATION contributes to.OBJECTIVE	ID ID baseline description text name status code target time period trend code

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OUTCOME EVALUATION		
Description	Relationships	Attributes
The result of an examination of developmental progress against predefined performance indicators to determine achievement of an outcome.	assesses. OUTCOME ID	date ID description text rating

POLICY GUIDANCE		
Description	Relationships	Attributes
USAID priorities and potential resource availabilities for use in budgeting. Guidance may be available from the Agency level down through the organization.	includes. STRATEGIC PLANNING PRIORITIES issued by. ORGANIZATION provokes. BUDGET GUIDANCE COMMENT	title text ID issue date ID planning period

POSITION		
Description	Relationships	Attributes
A job within USAID. <i>Comments:</i> For budgeting purposes, the budget function does not need to know when an employee was assigned to a position in which the employee has approval authority.	contained in. ORGANIZATION has been delegated. APPROVAL AUTHORITY may perform. ACTIVITY staffed by. EMPLOYEE	ID ID title name

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REPORTING REGION		
Description	Relationships	Attributes
USAID designated collection of countries for financial, descriptive, managerial, analytical or control purposes.	composed of.COUNTRY describes controls for.REPORTING REGION ANNUAL SUMMARY	name ID type code ID

REPORTING REGION ANNUAL SUMMARY		
Description	Relationships	Attributes
Annual financial information for each REPORTING REGION.	controls described by.REPORTING REGION ID	fiscal year ID budget requested amount budget target amount budget target discretionary flag budget target distributed amt budget target type code budget targt undistributed amt total accrual amount total commitment amount total disbursement amount total obligation amount

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RESOURCE CATEGORY		
Description	Relationships	Attributes
<p>A classification of the types of labor, goods and services. OMB has defined the major categories to be used uniformly throughout USG.</p> <p><i>Comments: A.K.A. - OBJECT CLASS</i></p>	<p>classifies.FINANCIAL TRANSACTION itemizes.ESTIMATED RESOURCE REQUIREMENT</p>	<p>object class code ID object class detail code ID description text name</p>

STRATEGIC PLANNING PRIORITIES		
Description	Relationships	Attributes
<p>Specific topics which USAID management wants to emphasize in the upcoming budget cycle.</p>	<p>included in.POLICY GUIDANCE ID</p>	<p>title name ID description text</p>

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APPENDIX F:
ATTRIBUTE
DESCRIPTIONS

APPENDIX F: ATTRIBUTE DESCRIPTIONS

ACCOUNT							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
title name	The word or phrase that constitutes the distinctive designation of an account.	40	0	Mandatory	Basic	Text	
apportionment type code	The classification of different ways that OMB requires funds to be apportioned.	3	0	Mandatory	Basic	Text	Permitted Values: quarter; annual; activity
appropriated fund flag	An indicator that distinguishes monetary resources as either legally set aside by Congressional action or formally established by other means.	1	0	Mandatory	Basic	Text	Default: Yes Permitted Value: Yes; No
discretionary flag	An indicator that distinguishes disbursements from financial accounts as being either required by law or at the choice of management.	1	0	Mandatory	Basic	Text	Permitted Values: mandatory; discretionary
treasury symbol code	The classifications of a account that are assigned by the US Treasury Department. <i>Comments:</i> A value does not exist for new accounts until it is approved by OMB and is included in the President's Budget. Some non-appropriated accounts do have treasury symbol codes.	15	0	Optional	Basic	Text	

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ACCOUNT ANNUAL SUMMARY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
avail carry forward amount	<p>The dollar amount of funding available to be used in subsequent fiscal years. It is the difference at the end of a fiscal year between the appropriated amount and total obligations. It is adjusted for rescissions (i.e., congressional mandated amount to be returned to Treasury), transfers from other Agencies, and any amount apportioned.</p> <p><i>Comments:</i> This field is populated at the end of the fiscal year. All unexpired, non obligated money becomes un-apportioned and is available for reapportionment. It is decreased as it is reapportioned.</p>	13	2	Mandatory	Derived	Number	
availability expiration date	<p>The date that the account specific funds expire and therefore become unavailable to the Agency for obligations.</p> <p><i>Comments:</i> Monies are generally available for 1 year, 2 year, or for an indefinite (no-year) period.</p>	8	0	Mandatory	Basic	Date	
available fy deobligation amount	<p>Dollar amount of fiscal year obligations that were deobligated in a subsequent year and is available for apportionment.</p>	13	2	Mandatory	Derived	Number	
available reimbursement-in amount	<p>Dollar amount given to USAID by other organizations to cover expenses paid by the Agency on behalf of the reimbursing organization.</p> <p><i>Comments:</i> Algorithm: sum of all funded reimbursement FINANCIAL TRANSACTION.amount provided to USAID.</p>	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
available transfer-in amount	<p>Amount of funding provided to an account from another account, either controlled by USAID or another agency.</p> <p><i>Comments:</i> Transfers will change the base for both the receiving and sending accounts.</p>	13	2	Mandatory	Basic	Number	
budget cntl undistributed amount	<p>The dollar value of the budget control amount which has not yet been distributed to fund activities.</p> <p><i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.</p>	13	2	Mandatory	Derived	Number	
budget control amount	<p>The dollar amount target for an account. This target will be subdivided between activities.</p> <p><i>Comments:</i> Budget control goes through several life-cycle stages (e.g., annual budget submission, congressional presentation, etc.) and these are identified by the BUDGET FORMULATION STATUS. The final stage is the operating year budget.</p>	13	2	Mandatory	Basic	Number	
budget control distributed amount	<p>The amount of the budget control amount that has been distributed to fund activities.</p> <p><i>Comments:</i> Algorithm: the amount is equal to the sum of all ACTIVITY FUNDING.budget control amounts which are funded by ANNUAL ACCOUNT SUMMARY.</p> <p>BR: The budget control distributed amount can never exceed the budget.</p>	13	2	Mandatory	Derived	Number	

Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget control mandatory flag	Indicates whether the budget control amount being passed down is a discretionary target or if it is a mandatory control. <i>Comments:</i> The congressional presentation and operating year budgets are always mandatory.	1	0	Mandatory	Basic	Text	Permitted Values: Yes; No
budget requested amount	Summation of the total dollar amount required for funding planned work associated with the Account. <i>Comments:</i> Algorithm: equal to the sum of funded ACTIVITY FUNDING.budget requested amount.	13	2	Mandatory	Derived	Number	
congressional presentation amount	A snapshot of the budget control amount, used for historical purposes, which represents the dollar amount the Agency requested from Congress. <i>Comments:</i> Alias= OMB Mark and President's Budget Amount.	13	2	Mandatory	Basic	Number	
fiscal year	The USG accounting year for which account specific funds apply.	4	0	Mandatory	Basic	Text	
fund control amount	The total dollar amount, by account, available at the US Treasury for Agency obligations. <i>Comments:</i> This attribute is used for funds control. It includes all non-appropriated monies and funds that have been apportioned by OMB.	13	2	Mandatory	Basic	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
fund control distributed amount	<p>The amount of the available fund amount that has been distributed to fund activities.</p> <p><i>Comments:</i> Algorithm: the amount is equal to the sum of all ACTIVITY FUNDING. available funds amount which are funded by ANNUAL ACCOUNT SUMMARY.</p> <p>BR: The available funds distributed amount cannot exceed the available funds amount.</p>	13	2	Mandatory	Derived	Number	
fund control undistributed amount	<p>The dollar value of the available funds amount which has not yet been distributed to fund activities.</p> <p><i>Comments:</i> Algorithm: equal to fund control amount less the fund control distributed amount.</p>	13	2	Mandatory	Derived	Number	
fy budget authority amount	<p>The amount of new appropriated or non-appropriated funding for the fiscal year. Appropriated funding is provided by Congress to USAID for a specific period of time. Monies may be available for 1 year, two years, or multi-years but must be apportioned by OMB. Non-appropriated funding is always available for distribution.</p> <p><i>Comments:</i> Allocations-in have already been apportioned to the sending agency and is treated here similar to non-appropriated funding.</p>	13	2	Mandatory	Basic	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
fy commitment amount	<p>Dollar amount of fiscal year funds reserved to finance obligations.</p> <p><i>Comments:</i> Algorithm = total amount of committed FINANCIAL TRANSACTION.AMOUNT less obligated FINANCIAL TRANSACTION.AMOUNT for account and fiscal year.</p> <p>BR: Total commitment amount + total obligation amount may not exceed apportionment total amount.</p>	13	2	Mandatory	Derived	Number	
fy disbursement amount	<p>The value of resources paid for with funds from a specific fiscal year and account.</p>	13	2	Mandatory	Derived	Number	
fy obligation amount	<p>Dollar value of all fiscal year account specific monies obligated by the Agency.</p> <p><i>Comments:</i> Algorithm: sum of all funded ACTIVITY FUNDING.obligation amount.</p>	13	2	Mandatory	Derived	Number	
fy reimbursement-in amount	<p>The amount of funds given to an USAID account by another agency for compensation of services performed.</p> <p><i>Comments:</i> Algorithm: sum of funded ACTIVITY FUNDING.reimbursement in amount</p>	13	2	Mandatory	Derived	Number	
fy reimbursement-out amount	<p>Total amount of dollars given to other organizations by USAID. These funds cover expenses paid by other organizations on behalf of USAID.</p> <p><i>Comments:</i> Algorithm: sum of ACTIVITY FUNDING.reimbursement out amount</p>	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
fy sub-obligation amount	<p>The dollar amount of all account and fiscal year specific monies previously obligated by an agreement and sub-obligated to various contracts or purchases.</p> <p><i>Comments:</i> Many types of obligations such as those generated by Project-agreements with host countries will obligate USG funds for a given project. Subsequently, contracts will be awarded against those previously obligated funds which generates a sub-obligation.</p>	13	2	Mandatory	Basic	Number	
fy total deobligation amount	Total amount of fiscal year obligations that were deobligated over its life.	13	2	Mandatory	Basic	Number	
fy transfer-in amount	The amount of funds for an account that was transferred from another account, either controlled by USAID or another USG agency.	13	2	Mandatory	Basic	Number	
fy transfer-out amount	The amount of funds for an account that was transferred to another account, either controlled by USAID or another USG agency.	13	2	Mandatory	Basic	Number	
fy unsub-obligation amount	<p>The dollar amount of fiscal year funds that has been obligated and is available for sub-obligation for a specific account.</p> <p><i>Comments:</i> Algorithm: The amount of fiscal year money that has been obligated and requires sub-obligations (as determined by the type of obligation document) less the amount of sub-obligations.</p>	13	2	Mandatory	Derived	Number	
OMB base amount	An account specific control level provided by OMB early in the budget formulation function. USAID must provide at least one a budget at this level.	13	2	Mandatory	Basic	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
OMB passback amount	The budget amount that OMB initially approves for the account. This amount may be appealed by a Reclama.	13	2	Mandatory	Basic	Number	
OMB reclama amount	The budget amount that USAID is appealing to OMB or to the President after OMB reduces USAID's initial budget request. <i>Comments:</i> The decision to Reclama rests with the Administrator.	13	2	Optional	Basic	Number	
original operating year budg amount	A snapshot of the initial operating year budget before any changes are made.	13	2	Mandatory	Basic	Number	
supplement number	The number or count of supplemental appropriations for an account provided to the Agency within a single fiscal year. <i>Comments:</i> This number, along with account and fiscal year, is required to form a unique identifier.	9	0	Mandatory	Basic	Number	
total accrual amount	The value of resources received but not yet paid for. <i>Comments:</i> Expenditures usually consist of current period disbursements plus current period accruals, less current period disbursements made against any previous period's accruals. Accruals are only created for current periods and are reversed when paid.	13	2	Mandatory	Derived	Number	
total disbursement amount	Total amount of funds for an account, regardless of its fiscal year designation, that was paid during the operating fiscal year.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total estimated expenditures amount	The dollar amount, by account, of the value of resources planned to be delivered in the fiscal year. <i>Comments:</i> Algorithm: sum of all funded ACTIVITY FUNDING.fy estimated expenditure amount.	13	2	Mandatory	Basic	Number	
total obligation amount	Dollar value of all account specific monies obligated by the Agency during a fiscal year regardless of the sources of the monies. <i>Comments:</i> Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year.	13	2	Mandatory	Derived	Number	
total sub-commitment amount	The amount of previously obligated money reserved for a specific contract or order.	13	2	Mandatory	Derived	Number	

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ACTIVITY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Number	
description text	A narrative that describes the work the activity is designed to perform.	250	0	Mandatory	Basic	Text	
final obligation fiscal year	The fiscal year of the last planned or actual obligation for an activity. <i>Comments: Only applicable for program activities.</i> BR: The associated activity funding cannot be for a fiscal year beyond this date.	4	0	Optional	Basic	Text	
initial obligation fiscal year	The fiscal year of the first planned or actual obligation for an activity. <i>Comments: Only applicable for program activities.</i>	4	0	Optional	Basic	Text	
level code	The classification of the positions within the activity hierarchy.	9	0	Mandatory	Basic	Text	Default Value: activity Permitted Values: activity; sub-activity; task; work item
planned completion date	The date in which an activity is scheduled to be brought to an end.	8	0	Optional	Basic	Date	
purpose	The narrative that describes what the activity will accomplish or attain.	150	0	Mandatory	Basic	Text	
title name	The phrase that constitutes the distinctive designation of an activity.	50	0	Mandatory	Basic	Text	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total authorized cost amount	The officially approved total amount of dollars that may be obligated over the life of an activity. <i>Comments:</i> Only applicable for program activities.	13	2	Optional	Basic	Number	
total planned cost amount	The total amount of dollars that are projected, but not officially approved, to be obligated over the life of an activity.	13	2	Optional	Basic	Number	
type code	The classification of activities that are, for reporting purposes, either directly providing foreign assistance or providing operating support to carry out foreign assistance. <i>Design Issue:</i> Would the grouping of similar activities obviate the need for this attribute?	3	0	Mandatory	Basic	Text	Permitted Values: program; administration; or both
work unit exemption flag	An indicator exempting an activity from work unit requirement. An indicator that exempts the lowest level activity with a budget in a hierarchy from having to be associated with a single country, single budget decision unit, and single objective.	1	0	Mandatory	Basic	Text	Permitted Values: Yes; No

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ACTIVITY EVALUATION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
project evaluation summary text	A narrative which summarizes the progress achieved in accomplishing the intended purpose or goal of the activity. It also summarizes any action necessary to improve performance with respect to the achievement of a purpose or goal.	250	0	Mandatory	Basic	Text	
rating	The quantification of the success achieved as of the date of the examination.	5	0	Mandatory	Basic	Text	
report date	The day on which an evaluation is issued.	8	0	Mandatory	Basic	Date	
type code	The classifications of the different categories of activity evaluation.	3	0	Mandatory	Basic	Text	Permitted Values: Mid-Term; Final; special

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ACTIVITY FUNDING							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget cntl undistributed amount	<p>The dollar value of the budget control amount which has not yet been distributed to fund lower level activities.</p> <p><i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.</p>	13	2	Mandatory	Derived	Number	
budget control amount	<p>The dollar amount target for the activity by account. This target may be subdivided by lower level activities.</p> <p><i>Comments:</i> Budget control amount life cycle stages are indicated by the BUDGET FORMULATION STATUS. The final stage is the operating year budget.</p>	13	2	Mandatory	Basic	Number	
budget control distributed amount	<p>The amount of the budget control amount that has been distributed to fund lower level activities.</p> <p><i>Comments:</i> Algorithm: the amount is equal to the sum of all ACTIVITY FUNDING.budget control amount which are funded by ACCOUNT ANNUAL SUMMARY.</p> <p>BR: The budget control distributed amount can never exceed the budget control amount.</p>	13	2	Mandatory	Derived	Number	
budget control mandatory flag	<p>Indicates whether the budget control amount being passed down is a discretionary target or if it is a mandatory control.</p> <p><i>Comments:</i> The congressional presentation and operating year budget are always mandatory.</p>	1	0	Mandatory	Basic	Text	Permitted Values: discretionary; mandatory

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget requested amount	Summation of the total dollar amount required for funding planned work associated with the account. <i>Comments:</i> Either the total of all lower level activity funding budget requests or is the difference between the resource requirements less unsub-obligated balance.	13	2	Mandatory	Derived	Number	
congressional presentation amount	A snapshot of the budget control amount, used for historical purposes, which represents the dollar amount the Agency requested from Congress. <i>Comments:</i> Alias= OMB Mark and President's Budget Amount.	13	2	Mandatory	Basic	Number	
forward funding waiver flag	An approved waiver from an authorized individual permitting an activity's budget to exceed forward funding constraints. <i>Comments:</i> An activity's budget is based on the resource plan less available funding pipeline.	1	0	Mandatory	Basic	Text	Permitted Values: Yes; No
fund control amount	The total dollar amount, by account and activity, available for obligations. <i>Comments:</i> This attribute is used for funds control and includes all appropriated monies and funds that have been apportioned by OMB and distributed to individual activities.	13	2	Mandatory	Basic	Number	
fund control distributed amount	The amount of the available fund amount that has been distributed to fund lower level activities. BR: The available funds distributed amount cannot exceed the available funds amount.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
fund control undistributed amount	The dollar value of the fund control amount which has not yet been distributed to fund lower level activities.	13	2	Mandatory	Derived	Number	
fy commitment amount	Dollar amount of fiscal year funds reserved to finance obligations. <i>Comments:</i> Algorithm = total amount of committed FINANCIAL TRANSACTION.AMOUNT less obligated FINANCIAL TRANSACTION.AMOUNT for account, activity, and fiscal year. BR: Total commitment amount + total obligation amount may not exceed apportionment total amount.	13	2	Mandatory	Derived	Number	
fy disbursement amount	The value of resources paid for with funds from a specific fiscal year and account.	13	2	Mandatory	Derived	Number	
fy obligation amount	Dollar value of all fiscal year account and activity specific monies obligated by the Agency. <i>Comments:</i> Algorithm: sum of all lower level funded ACTIVITY FUNDING.obligation amount.	13	2	Mandatory	Derived	Number	
fy reimbursement-in amount	The amount of funds given to an USAID account by another agency for compensation of services performed. <i>Comments:</i> Algorithm: sum of funded ACTIVITY FUNDING.reimbursement in amount	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
fy reimbursement-out amount	Total amount of dollars given to other organizations by USAID. These funds cover expenses paid by other organizations on behalf of USAID. <i>Comments:</i> Algorithm: sum of ACTIVITY FUNDING.reimbursement out amount	13	2	Mandatory	Derived	Number	
fy sub-commitment amount	The amount of previously obligated money reserved for a specific contract or order.	13	2	Mandatory	Derived	Number	
fy sub-obligation amount	The dollar amount of all account and fiscal year specific monies sub-obligated to various contracts or purchases. <i>Comments:</i> Many types of obligations such as those generated by Project-agreements with host countries will obligate USG funds for a given project. Subsequently, contracts will be awarded against those previously obligated funds which generates a sub-obligation.	13	2	Mandatory	Derived	Number	
fy total deobligation amount	Total amount of fiscal year obligations that were deobligated over its life.	13	2	Mandatory	Basic	Number	
fy unsub-obligation amount	The dollar amount of fiscal year funds that has been obligated and is available for sub-obligation for a specific account. <i>Comments:</i> Algorithm: The amount of fiscal year money that has been obligated and requires sub-obligations (as determined by the type of obligation document) less the amount of sub-obligations.	13	2	Mandatory	Derived	Number	
original operating year budget amount	A snapshot of the initial operating year budget before any changes are made.	13	2	Mandatory	Basic	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total accrual amount	<p>The value of resources received but not yet paid for.</p> <p><i>Comments:</i> Expenditures usually consist of current period disbursements plus current period accruals, less current period disbursements made against any previous period's accruals.</p> <p>Accruals are only created for current periods and are reversed when paid.</p>	13	2	Mandatory	Derived	Number	
total commitment amount	<p>Dollar amount of fiscal year funds reserved to finance obligations.</p> <p><i>Comments:</i> Algorithm = total amount of committed FINANCIAL TRANSACTION.AMOUNT less obligated FINANCIAL TRANSACTION.AMOUNT for account.</p> <p>BR: Total commitment amount + total obligation amount may not exceed fund control amount.</p> <p>BR: commitments and obligations can not exist if funds have been distributed (i.e., commitments and obligations can only be attached to the lowest level of funds control)</p>	13	2	Mandatory	Derived	Number	
total disbursement amount	<p>Total amount of funds for an account, regardless of its fiscal year designation, that was paid during the operating fiscal year.</p>	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total estimated expenditures amt	The dollar amount, by account, of the value of resources planned to be delivered in the fiscal year. <i>Comments:</i> Algorithm: sum of all funded ACTIVITY FUNDING.fy estimated expenditure amount.	13	2	Mandatory	Basic	Number	
total obligation amount	Dollar value of all account specific monies obligated by the Agency during a fiscal year regardless of the sources of the monies. <i>Comments:</i> Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year.	13	2	Mandatory	Derived	Number	
total sub-commitment amount	The amount of previously obligated money reserved for a specific contract or order.	13	2	Mandatory	Derived	Number	
total sub-obligation amount	The dollar amount of all account and fiscal year specific monies sub-obligated to various contracts or purchases. <i>Comments:</i> Many types of obligations such as those generated by Project-agreements with host countries will obligate USG funds for a given project. Subsequently, contracts will be awarded against those previously obligated funds which generates a sub-obligation.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total unsub-obligation amount	<p>The dollar amount of fiscal year funds that has been obligated and is available for sub-obligation for a specific account.</p> <p><i>Comments:</i> Algorithm: The amount of fiscal year money that has been obligated and requires sub-obligations (as determined by the type of obligation document) less the amount of sub-obligations.</p>	13	2	Mandatory	Derived	Number	

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ALTERNATIVE BUDGET SCENARIO RESULT							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
ranking code	A rating of the level of priority assigned to activities (and portions thereof) within the scenario.	9	0	Mandatory	Basic	Text	
budget amount	The amount that would be requested under a given alternative budget scenario.	13	2	Mandatory	Basic	Number	

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ALTERNATIVE BUDGET SCENARIO							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	A unique identifier for the entity.	9	0	Mandatory	Basic	Text	
amount	A dollar amount used to represent an alternative budgetary funding level. <i>Comments:</i> This amount may be a specific control amount or may be derived by applying a percentage to the appropriate control category.	13	2	Mandatory	Basic	Number	
description text	A narrative that explains the alternative budget factors and describes the analysis to be conducted.	250	0	Mandatory	Basic	Text	
roll-up amount	The derived dollar amount that represents the total amount for activities for a specific alternative budget factor.	13	2	Mandatory	Derived	Number	

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APPORTIONMENT REQUEST							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
apportioned date	Date OMB makes the apportionment to USAID. <i>Comments: Only available after OMB responds to the apportionment request.</i>	8	0	Optional	Basic	Date	
request date	Date USAID requests an apportionment from OMB.	8	0	Mandatory	Basic	Date	

APPORTIONMENT REQUEST DETAIL							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
carryover received amount	Amount of carryover funds apportioned by OMB.	13	2	Optional	Basic	Number	
carryover requested amount	Amount of carryover funds requested for apportionment.	13	2	Mandatory	Basic	Number	
new obligation authority received amount	Amount of NOA obligated funds apportioned by OMB.	13	2	Mandatory	Basic	Number	
new obligation authority requested amount	Amount of NOA funds requested for apportionment.	13	2	Mandatory	Basic	Number	
period requested	Time period covered by apportionment request, usually by fiscal year or quarter.	15	0	Mandatory	Basic	Text	
prior year deobligation received amount	Amount of PY deobligation funds apportioned by OMB.	13	2	Optional	Basic	Number	
prior year deobligation requested amount	Amount of PY deobligation funds requested for apportionment.	13	2	Mandatory	Basic	Number	
reimbursement received amount	Amount of reimbursement funds apportioned by OMB.	13	2	Optional	Basic	Number	
reimbursement requested amount	Amount of reimbursement funds requested for apportionment.	13	2	Mandatory	Basic	Number	
total received amount	Amount of total funds apportioned by OMB.	13	2	Optional	Derived	Number	
total requested amount	Amount of total funds requested for apportionment.	13	2	Mandatory	Basic	Number	
transfer received amount	Amount of transferred funds apportioned by OMB.	13	2	Optional	Basic	Number	

Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
transfer requested amount	Amount of transferred funds requested for apportionment.	13	2	Mandatory	Basic	Number	

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APPROVAL AUTHORITY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
type code	The classifications of events that can be approved.	3	0	Mandatory	Basic	Text	

BUDGET DEFLATOR							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
fiscal year	The USG accounting year whose budget is adjusted by the index percentage.	4	0	Mandatory	Basic	Text	
index percentage	The percentage against the base fiscal year to adjust prior and/or future fiscal year amounts to allow for the effects of inflation.	5	2	Mandatory	Basic	Number	
type flag	Indicator of whether the deflator applies to the current services budget, the Presidential Policy budget, or salaries in the President's Budget.	1	0	Mandatory	Basic	Number	Permitted Values: current services; Presidential policy; salary

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BUDGET FORMULATION STATUS							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
completion date	The date on which a specific budget cycle milestone has been reached.	8	0	Mandatory	Basic	Date	
due date	The date on which a specific budget cycle milestone is scheduled to be reached.	8	0	Mandatory	Basic	Date	
fiscal year	The USG accounting year.	8	0	Mandatory	Basic	Date	
milestone code	The classifications of different events in the budget life-cycle.	9	0	Mandatory	Basic	Text	Permitted Values: Budget Guidance Issued; Guidance Approved; Budget Submission Transmitted; Budget Request Submitted to OMB; OMB Passback Received; Reclama Requested; OMB Mark Received; Congressional Presentation Submitted; Appropriation Enacted; Operating Year Budget Approved

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BUDGET FUNCTION GROUPING							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
title text	A name which identifies a specific collection of funding accounts within the Foreign Affairs budget.	150	0	Mandatory	Basic	Text	
type code	The classification that categorizes a collection of accounts.	3	0	Mandatory	Basic	Text	

BUDGET GUIDANCE COMMENT							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
approval flag	Establishes whether or not a specific budget guidance has been approved for an organization by a authorized official.	1	0	Mandatory	Basic	Text	Permitted Values: Yes; No
comment text	A narrative response to proposed budgetary guidance.	250	0	Mandatory	Basic	Text	
fiscal year	The USG accounting year.	4	0	Mandatory	Basic	Text	
negotiated flag	An indicator that the issues raised in the comment have been resolved.	1	0	Mandatory	Basic	Text	Permitted Values: Yes; No
submitted date	The date the guidance comment is submitted.	8	0	Mandatory	Basic	Date	

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BUDGET JUSTIFICATION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
category code	The classification of the BUDGET JUSTIFICATION.	25	0	Mandatory	Basic	Text	Permitted Values: Activity; mission; bureau; objective; country; Agency; Congressional Notification
date	The date that the budget justification is submitted.	8	0	Mandatory	Basic	Date	
text	A narrative description used to support the budget request.	250	0	Mandatory	Basic	Text	

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CONGRESSIONAL NOTIFICATION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
expiration date	The date on which the notification expires and Congressional concurrence is thereby presumed. BR: The expiration date must be at least fifteen days after the issue date.	8	0	Mandatory	Basic	Date	
issue date	The date on which the notification is submitted to the Congress.	8	0	Mandatory	Basic	Date	
proposed increase amount	The dollar amount over the Congressional Presentation amount proposed in the Operational Year Budget. <i>Comments:</i> Calculated by subtracting activity funding Congressional Presentation amount from budget control amount (i.e., Operational year Budget).	13	2	Mandatory	Basic	Number	
reason text	A narrative explanation of why the OYB needs to be changed.	250	0	Mandatory	Basic	Text	
type code	The classification of the notification being submitted.	3	0	Mandatory	Basic	Text	Permitted Values: full; technical

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EMPHASIS AREA							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
description text	A narrative explanation of EMPHASIS AREA.	250	0	Mandatory	Basic	Text	
title name	The name for the emphasis area.	25	0	Mandatory	Basic	Text	
type code	The classifications of different kind of EMPHASIS AREA. <i>Comments:</i> All activities will fall under at least one function/program.	3	0	Mandatory	Basic	Text	Permitted Values: function/program; congressional earmark and sub-earmark; congressional directive and sub-directive; agency emphasis area; theme and sub-themes

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EMPHASIS AREA ANNUAL SUMMARY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget requested amount	Summation of the total dollar amount required for funding planned work associated with the entity. <i>Comments:</i> Algorithm: equal to the sum of all associated ACTIVITY FUNDING.budget requested amount.	13	2	Mandatory	Basic	Number	
budget target amount	The dollar amount target for the entity. <i>Comments:</i> The target may be a formal control or a suggested amount. It may also be a minimum, a maximum, or a "bulls-eye". Budget control amount life-cycle stages are indicated by the BUDGET FORMULATION STATUS.	13	2	Mandatory	Basic	Number	
budget target discretionary flag	Indicates whether or not the budget target is a hard and fast control or is merely a recommended target.	1	0	Mandatory	Basic	Text	Permitted Values: mandatory; discretionary.
budget target distributed amount	The amount of the budget control amount that has been distributed to fund more detailed breakouts of the entity. <i>Comments:</i> Algorithm: the amount is equal to the sum of all associated lower level budget control amounts. BR: The budget control distributed amount can never exceed the budget control amount.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget target type code	Indicates whether a target represents a floor (i.e., minimum), a ceiling (i.e., a maximum), or a "bulls-eye".	3	0	Mandatory	Basic	Text	
budget target undistributed amount	The dollar value of the budget target amount which has not yet been distributed to lower level entities. <i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.	13	2	Mandatory	Derived	Number	
fiscal year	The USG accounting year for which the totals apply.	4	0	Mandatory	Basic	Text	
total accrual amount	Dollar value of all monies accrued by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all accrual financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total commitment amount	Dollar value of all monies reserved by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all reserved financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total disbursement amount	<p>Dollar value of all monies disbursed on behalf of the Agency during a fiscal year which is associated with the entity.</p> <p><i>Comments:</i> Algorithm: the sum of all disbursement financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	
total obligation amount	<p>Dollar value of all monies obligated by the Agency during a fiscal year which is associated with the entity.</p> <p><i>Comments:</i> Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	

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EMPHASIS AREA BREAKOUT							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
applied percent	<p>The ratio of ACTIVITY FUNDING.budget control amount allocated to a specific EMPHASIS AREA.</p> <p><i>Comments:</i> Target area percentage amount should default to zero. This will keep budgets from rolling up forcing lower level units to modify the percentage field. It should be possible to override the default in this process.</p>	5	2	Mandatory	Basic	Number	

EMPLOYEE							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
name	<p>A legal designation for an individual.</p> <p><i>Comments:</i> Name usually consists of First, middle, and last.</p>	25	0	Mandatory	Basic	Text	

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ESTIMATED RESOURCE REQUIREMENT							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
delivery period	The fiscal year and/or month during which the resources are projected to be delivered.	8	0	Mandatory	Basic	Date	
expenditure amount	The total projected dollar cost for each resource planned for procurement. <i>Comments:</i> The per unit dollar cost will be supplied through either the operations or procurement areas.	13	2	Mandatory	Basic	Number	
quantity	The number of units of a resource required in a specific time period.	5	0	Mandatory	Basic	Number	
unit of measure	The standard category of units by which quantity is measured.	25	0	Mandatory	Basic	Text	

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FINANCIAL TRANSACTION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
accounting date	The day that a change in the financial position of the Agency occurred.	8	0	Mandatory	Basic	Date	
dollar amount	The dollar amount of the change in the financial position of the Agency.	13	2	Mandatory	Basic	Number	
type code	The classifications of different kinds of financial transactions. <i>Comments: Values of concern to budget are appropriation, apportionment, obligation, sub-obligation, commitment, sub-commitment, accrual, and disbursements.</i>	3	0	Mandatory	Basic	Text	

GEOGRAPHIC AREA							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
name	A phrase that constitutes the designation of a GEOGRAPHIC AREA.	25	0	Mandatory	Basic	Text	
type code	The classifications of different categories of GEOGRAPHIC AREA.	3	0	Mandatory	Basic	Text	Permitted Values: World; Region; Country

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GEOGRAPHIC AREA ANNUAL SUMMARY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget requested amount	Summation of the total dollar amount required for funding planned work associated with the entity. <i>Comments:</i> Algorithm: equal to the sum of all associated ACTIVITY FUNDING.budget requested amount.	13	2	Mandatory	Derived	Number	
budget target amount	The dollar amount target for the entity. <i>Comments:</i> The target may be a formal control or a suggested amount. It may also be a minimum, a maximum, or a "bulls-eye". Budget control amount life-cycle stages are indicated by the BUDGET FORMULATION STATUS.	13	2	Mandatory	Basic	Number	
budget target discretionary flag	Indicates whether or not the budget target is a hard and fast control or merely a recommended target.	1	0	Mandatory	Basic	Text	Permitted Values: mandatory; discretionary
budget target distributed amount	The amount of the budget control amount that has been distributed to fund more detailed breakouts of the entity. <i>Comments:</i> Algorithm: the amount is equal to the sum of all associated lower level budget control amounts. BR: The budget control distributed amount can never exceed the budget control amount.	13	2	Mandatory	Basic	Number	
budget target type code	Indicates whether a target represents a floor (i.e., minimum), a ceiling (i.e., a maximum), or a "bulls-eye".	3	0	Mandatory	Basic	Text	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget target undistributed amount	The dollar value of the budget target amount which has not yet been distributed to lower level entities. <i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.	13	2	Mandatory	Basic	Number	
fiscal year	The USG accounting year for which the totals apply.	4	0	Mandatory	Basic	Text	
total accrual amount	Dollar value of all monies accrued by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all accrual financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total commitment amount	Dollar value of all monies reserved by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all reserved financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total disbursement amount	Dollar value of all monies disbursed on behalf of the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all disbursement financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total obligation amount	Dollar value of all monies obligated by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	

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OBJECTIVE							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
baseline	A measurement of the initial status of an indicator against which progress towards an objective can be measured. A set of critical observations used for comparison.	20	0	Mandatory	Basic	Text	
description text	The narrative description of the examination of the developmental accomplishments and the comparison of the base-line and current indicators. The summary should indicate the level of success achieved and any actions to be taken as a result of this examination.	250	0	Mandatory	Basic	Text	
name	A phrase that constitutes the distinctive designation of an objective.	25	0	Mandatory	Basic	Text	
status code	The classifications of different categories of outcome with respect to its schedule for meeting its target. <i>Comments:</i> These values will come from Operations.	30	0	Mandatory	Basic	Text	Permitted Values: Achieved; on schedule; behind schedule; ahead of schedule
target	The specification, preferably quantitative, of the objective to be achieved.	25	0	Mandatory	Basic	Text	
time period	The span of time over which an objective is expected to be achieved.	25	0	Mandatory	Basic	Text	
trend code	The direction of which an indicator of progress is moving. <i>Comments:</i> These values will come from Operations.	5	0	Mandatory	Basic	Text	Permitted Values: up; down; no change

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OBJECTIVE ANNUAL SUMMARY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget requested amount	Summation of the total dollar amount required for funding planned work associated with the entity. <i>Comments:</i> Algorithm: equal to the sum of all associated ACTIVITY FUNDING.budget requested amount.	13	2	Mandatory	Derived	Number	
budget target amount	The dollar amount target for the entity. <i>Comments:</i> The target may be a formal control or a suggested amount. It may also be a minimum, a maximum, or a "bulls-eye". Budget control amount life-cycle stages are indicated by the BUDGET FORMULATION STATUS.	13	2	Mandatory	Basic	Number	
budget target discretionary flag	Indicates whether or not the budget target is a hard and fast control or is merely a recommended target.	1	0	Mandatory	Basic	Text	Permitted Values: mandatory; discretionary
budget target distributed amount	The amount of the budget control amount that has been distributed to fund more detailed breakouts of the entity. <i>Comments:</i> Algorithm: the amount is equal to the sum of all associated lower level budget control amounts. BR: The budget control distributed amount can never exceed the budget control amount.	13	2	Mandatory	Derived	Number	
budget target type code	Indicates whether a target represents a floor (i.e., minimum), a ceiling (i.e., a maximum), or a "bulls-eye".	3	0	Mandatory	Basic	Text	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget target undistributed amount	The dollar value of the budget target amount which has not yet been distributed to lower level entities. <i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.	13	2	Mandatory	Derived	Number	
fiscal year	The USG accounting year for which the totals apply.	4	0	Mandatory	Basic	Text	
total accrual amount	Dollar value of all monies accrued by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all accrual financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total commitment amount	Dollar value of all monies reserved by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all reserved financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total disbursement amount	Dollar value of all monies disbursed on behalf of the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all disbursement financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total obligation amount	<p>Dollar value of all monies obligated by the Agency during a fiscal year which is associated with the entity.</p> <p>Comments: Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	

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OBJECTIVE EVALUATION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
date	The day on which an objective evaluation is issued.	8	0	Mandatory	Basic	Date	
description text	The narrative description of the examination of the developmental accomplishments and the comparison of the base-line and current indicators. The summary should indicate the level of success achieved and any actions to be taken as a result of this examination.	250	0	Mandatory	Basic	Text	
rating	The quantification of the success achieved as of the date of the examination.	25	0	Mandatory	Basic	Text	

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ORGANIZATION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
effective date	The date on which an organization becomes official.	8	0	Mandatory	Basic	Date	
FTE ceiling number	The highest number of full time equivalent positions assigned to an organization.	4	0	Mandatory	Basic	Number	
name	The textual designation assigned to an organization.	25	0	Mandatory	Basic	Text	
overseas flag	To point out whether an organization is located overseas.	1	0	Mandatory	Basic	Text	Permitted Values: Yes; No
symbol code	The designator assigned by USAID to identify an organization.	25	0	Mandatory	Basic	Text	
type code	Identifies the different categories of organizations.	3	0	Mandatory	Basic	Text	Permitted Values: Agency; Bureau; Missions; Offices

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ORGANIZATION ANNUAL SUMMARY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget requested amount	<p>Summation of the total dollar amount required for funding planned work associated with the entity.</p> <p><i>Comments:</i> Algorithm: equal to the sum of all associated ACTIVITY FUNDING.budget requested amount.</p>	13	2	Mandatory	Derived	Number	
budget target amount	<p>The dollar amount target for the entity.</p> <p><i>Comments:</i> The target may be a formal control or a suggested amount. It may also be a minimum, a maximum, or a "bulls-eye".</p> <p>Budget control amount life-cycle stages are indicated by the BUDGET FORMULATION STATUS.</p>	13	2	Mandatory	Basic	Number	
budget target discretionary flag	<p>Indicates whether or not the budget target is a hard and fast control or is merely a recommended target.</p>	1	0	Mandatory	Basic	Text	Permitted Values: mandatory; discretionary.
budget target distributed amount	<p>The amount of the budget control amount that has been distributed to fund more detailed breakouts of the entity.</p> <p><i>Comments:</i> Algorithm: the amount is equal to the sum of all associated lower level budget control amounts.</p> <p>BR: The budget control distributed amount can never exceed the budget control amount.</p>	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget target type code	Indicates whether a target represents a floor (i.e., minimum), a ceiling (i.e., a maximum), or a "bulls-eye".	3	0	Mandatory	Basic	Text	
budget target undistributed amount	The dollar value of the budget target amount which has not yet been distributed to lower level entities. <i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.	13	2	Mandatory	Derived	Number	
fiscal year	The USG accounting year for which the totals apply.	4	0	Mandatory	Basic	Text	
total accrual amount	Dollar value of all monies accrued by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all accrual financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total commitment amount	Dollar value of all monies reserved by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all reserved financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total disbursement amount	<p>Dollar value of all monies disbursed on behalf of the Agency during a fiscal year which is associated with the entity.</p> <p><i>Comments:</i> Algorithm: the sum of all disbursement financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	
total obligation amount	<p>Dollar value of all monies obligated by the Agency during a fiscal year which is associated with the entity.</p> <p><i>Comments:</i> Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	

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OUTCOME							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
baseline	A measurement of the initial status of an indicator against which progress towards an outcome can be measured. A set of critical observations used for comparison.	25	0	Mandatory	Basic	Text	
description text	A narrative explanation of an outcome.	250	0	Mandatory	Basic	Text	
name	A phrase that constitutes the distinctive designation of an outcome	25	0	Mandatory	Basic	Text	
status code	The classifications of different categories of outcome with respect to its schedule for meeting its target. <i>Comments:</i> These values will come from Operations.	15	0	Mandatory	Basic	Text	Permitted Values: Achieved; on schedule; behind schedule; ahead of schedule
target	The specification, preferably quantitative, of the outcome to be achieved.	25	0	Mandatory	Basic	Text	
time period	The span of time over which an outcome is expected to be achieved.	15	0	Mandatory	Basic	Text	
trend code	The direction of which an indicator of progress is moving. <i>Comments:</i> These values will come from Operations.	5	0	Mandatory	Basic	Text	Permitted Values: Up; Down; no change

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OUTCOME EVALUATION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
date	The date on which an evaluation is issued at the highest applicable level.	8	0	Mandatory	Basic	Date	
description text	A narrative description of the qualitative outcome evaluation.	250	0	Mandatory	Basic	Text	
rating	The quantification of the success achieved as of the date of the examination.	25	0	Mandatory	Basic	Text	

POLICY GUIDANCE							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
issue date	The date on which policy guidance is approved at the highest applicable level.	8	0	Mandatory	Basic	Date	
planning period	The span of time covered by the guidance.	15	0	Mandatory	Basic	Text	
title text	The name of a specific piece of policy guidance.	50	0	Mandatory	Basic	Text	

POSITION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
title name	The textual phrase that constitutes the distinctive designation of a full-time equivalent position.	25	0	Mandatory	Basic	Text	Permitted Values: Direct Hire; Personal Service Contractor

REPORTING REGION							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
name	The phrase that constitutes the distinctive designation of a group of geographical areas.	25	0	Mandatory	Basic	Text	
type code	The classifications of the purposes for the regional reporting requirement.	3	0	Mandatory	Basic	Text	

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REPORTING REGION ANNUAL SUMMARY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
budget requested amount	<p>Summation of the total dollar amount required for funding planned work associated with the entity.</p> <p><i>Comment:</i> Algorithm: equal to the sum of all associated ACTIVITY FUNDING.budget requested amount.</p>	13	2	Mandatory	Derived	Number	
budget target amount	<p>The dollar amount target for the entity.</p> <p><i>Comments:</i> The target may be a formal control or a suggested amount. It may also be a minimum, a maximum, or a "bulls-eye".</p> <p>Budget control amount life-cycle stages are indicated by the BUDGET FORMULATION STATUS.</p>	13	2	Mandatory	Basic	Number	
budget target discretionary flag	<p>Indicates whether or not the budget target is a hard and fast control or is merely a recommended target.</p>	1	0	Mandatory	Basic	Text	Permitted Values: mandatory; discretionary
budget target distributed amount	<p>The amount of the budget control amount that has been distributed to fund more detailed breakouts of the entity.</p> <p><i>Comments:</i> Algorithm: the amount is equal to the sum of all associated lower level budget control amounts.</p> <p>BR: The budget control distributed amount can never exceed the budget control amount.</p>	13	2	Mandatory	Derived	Number	

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Attribute	Description	Length	Decimals	Optionality	Category	Format	Other
budget target type code	Indicates whether a target represents a floor (i.e., minimum), a ceiling (i.e., a maximum), or a "bulls-eye".	3	0	Mandatory	Basic	Text	
budget target undistributed amount	The dollar value of the budget target amount which has not yet been distributed to lower level entities. <i>Comments:</i> Algorithm: equal to budget control amount less the budget control distributed amount.	13	2	Mandatory	Derived	Number	
fiscal year	The USG accounting year for which the totals apply.	4	0	Mandatory	Basic	Text	
total accrual amount	Dollar value of all monies accrued by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all accrual financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	
total commitment amount	Dollar value of all monies reserved by the Agency during a fiscal year which is associated with the entity. <i>Comments:</i> Algorithm: the sum of all reserved financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.	13	2	Mandatory	Derived	Number	

Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
total disbursement amount	<p>Dollar value of all monies disbursed on behalf of the Agency during a fiscal year which is associated with the entity.</p> <p><i>Comments:</i> Algorithm: the sum of all disbursement financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	
total obligation amount	<p>Dollar value of all monies obligated by the Agency during a fiscal year which is associated with the entity.</p> <p><i>Comments:</i> Algorithm: the sum of all obligation financial transaction with a transaction date equal to the ACCOUNT SUMMARY fiscal year and associated with the entity.</p>	13	2	Mandatory	Derived	Number	

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RESOURCE CATEGORY							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
identifier	The unique identifier for the entity.	9	0	Mandatory	Basic	Text	
description text	The textual commentary that describes the resource classifications.	250	0	Mandatory	Basic	Text	
name	The title of a specific type of labor, goods or service.	25	0	Mandatory	Basic	Text	
object class code	OMB classifications of labor, goods, and services.	25	0	Mandatory	Basic	Text	
object class detail code	Agency refinement of object class code.	25	0	Mandatory	Basic	Text	

STRATEGIC PLANNING PRIORITIES							
Attribute	Description	Length	Decimals	Optionality	Category	Form	Other
description text	The textual narrative that explains the policy.	250	0	Mandatory	Basic	Text	
title name	The Themes, Objectives, Accounts, and Emphasis Areas highlighted by the guidance.	25	0	Mandatory	Basic	Text	

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APPENDIX G: ENTITY RELATIONSHIP DESCRIPTIONS

**APPENDIX G: ENTITY
RELATIONSHIP
DESCRIPTIONS**

RELATIONSHIP	DESCRIPTION
ACCOUNT ANNUAL SUMMARY .describes. ACTIVITY FUNDING	This relationship is optional for new accounts and outyear budget accounts. Note: Current year budget accounts must have one or more assigned activities.
ACCOUNT ANNUAL SUMMARY .posted against. FINANCIAL TRANSACTION	This relationship is optional because an ACCOUNT ANNUAL SUMMARY may be for a budget year which has not yet had a financial transaction.
ACTIVITY .aggregated into. ACTIVITY	This relationship is optional because some activities do not have higher level activities.
ACTIVITY .classified by. FINANCIAL TRANSACTION	This relationship is optional because activities are designed before they generate any FINANCIAL TRANSACTIONS.
ACTIVITY .financed by. ACTIVITY FUNDING	This relationship is optional because some activities are not directly related to an account. These activities are related to an account through a higher level activity.
ACTIVITY .requirements identified in. ESTIMATED RESOURCE REQUIREMENT	This relationship is optional because some higher level activities are not directly associated with a RESOURCE FUNDING REQUIREMENT. The lower level activity(s) of these activities must be related directly or through its parent to a RESOURCE FUNDING REQUIREMENT.
ACTIVITY .subdivided into. ACTIVITY	This relationship is optional because some activities do not have sub-activities.
ACTIVITY FUNDING .finances. ESTIMATED RESOURCE REQUIREMENT	This relationship is optional because an occurrence of ACTIVITY FUNDING may exist prior to identifying the financing.
ACTIVITY FUNDING .projected into. ALTERNATIVE BUDGET SCENARIO RESULT	This relationship is optional because it is not necessary to run "what if" alternative budget scenarios for all activities.
ACTIVITY FUNDING .target of. APPORTIONMENT REQUEST DETAIL	This relationship is optional because some activities are not apportioned by project or the project has not yet received an apportionment for a given request.
APPORTIONMENT REQUEST DETAIL .applies to. ACTIVITY FUNDING	This relationship is optional because some activities are apportioned by quarter or year and not by project.
APPORTIONMENT REQUEST DETAIL .generates. FINANCIAL TRANSACTION	This relationship is optional because FINANCIAL TRANSACTION is only created after the request has been approved by OMB.
BUDGET JUSTIFICATION .explains. ACTIVITY	This relationship is optional because some BUDGET JUSTIFICATION occurrences may be initiated for other things besides an ACTIVITY.

RELATIONSHIP	DESCRIPTION
BUDGET JUSTIFICATION .explains. CONGRESSIONAL NOTIFICATION	This relationship is optional because most BUDGET JUSTIFICATION do not relate to CONGRESSIONAL NOTIFICATION. For example, Mission Justification, Bureau Justification, OMB Reclama Justification, etc.
BUDGET JUSTIFICATION.explains.OBJECTIVE	This relationship is optional because some BUDGET JUSTIFICATION occurrences required for other things besides an OBJECTIVE.
COUNTRY.is part of.REPORTING REGION	This relationship is optional because a COUNTRY may not be included in an Agency defined REPORTING REGION.
EMPHASIS AREA.aggregated into.EMPHASIS AREA	This relationship is optional because some emphasis areas do not have higher level emphasis areas.
EMPHASIS AREA.subdivided into.EMPHASIS AREA	This relationship is optional because some emphasis areas do not have sub-emphasis areas.
ESTIMATED RESOURCE REQUIREMENT .financed by.ACTIVITY FUNDING	This relationship is optional because some ESTIMATED RESOURCE REQUIREMENT occurrences are for budget outyears, possibly before the funding account has been identified.
FINANCIAL TRANSACTION.associated with.FINANCIAL TRANSACTION	This relationship is optional because some independent FINANCIAL TRANSACTIONS do not have preceding financial transaction (i.e., Appropriation).
FINANCIAL TRANSACTION.generated by.APPORTIONMENT REQUEST DETAIL	This relationship is optional because some FINANCIAL TRANSACTION occurrences are initiated by other things besides an APPORTIONMENT REQUEST DETAIL.
FINANCIAL TRANSACTION.posted to. FINANCIAL TRANSACTION	This relationship is optional because most FINANCIAL TRANSACTIONS will be related to another FINANCIAL TRANSACTION that will be created in the future. For example, commitment, obligation, etc.
GEOGRAPHIC AREA.aggregated into. GEOGRAPHIC AREA	This relationship is optional because some geographic areas do not have higher level geographic areas.
GEOGRAPHIC AREA.benefited by.ACTIVITY	This relationship is optional because some GEOGRAPHIC AREA occurrences may exist prior to the design of an ACTIVITY.
GEOGRAPHIC AREA.subdivided into. GEOGRAPHIC AREA	This relationship is optional because some geographic areas do not have sub-geographic areas.
OBJECTIVE.aggregated into.OBJECTIVE	This relationship is optional because some objectives do not have higher level objectives.

RELATIONSHIP	DESCRIPTION
OBJECTIVE.explained in.BUDGET JUSTIFICATION	This relationship is optional because BUDGET JUSTIFICATION is written for an OBJECTIVE on as needed basis. For example, Congressional Notification, budget submission, etc.
OBJECTIVE.subdivided into.OBJECTIVE	This relationship is optional because some objectives do not have sub-objectives.
ORGANIZATION.aggregated into. ORGANIZATION	This relationship is optional because some organizations do not have higher level organizations.
ORGANIZATION.contributes.BUDGET GUIDANCE COMMENT	This relationship is optional because an ORGANIZATION may not comment on any budget guidance.
ORGANIZATION.issues.POLICY GUIDANCE	This relationship is optional because an ORGANIZATION may not issue any POLICY GUIDANCE.
ORGANIZATION.responsible for.ACTIVITY	This relationship is optional because ORGANIZATIONs exist prior to assigning ACTIVITY(s) to them.
ORGANIZATION.responsible for.BUDGET JUSTIFICATION	This relationship is optional because an ORGANIZATION may not need to write a BUDGET JUSTIFICATION.
ORGANIZATION.subdivided into. ORGANIZATION	This relationship is optional because some organizations do not have sub-organizations.
POLICY GUIDANCE.provokes.BUDGET GUIDANCE COMMENT	This relationship is optional because POLICY GUIDANCE may not generate any comments.
POSITION.has been delegated.APPROVAL AUTHORITY	This relationship is optional because a POSITION may not have the authority to approve work.
POSITION.staffed by.EMPLOYEE	This relationship is optional because a POSITION exists prior to assigning an EMPLOYEE to it.
RESOURCE CATEGORY.classifies.FINANCIAL TRANSACTION	This relationship is optional because some FINANCIAL TRANSACTION do not relate to specific resources such as appropriations and apportionments.
RESOURCE CATEGORY.itemizes.ESTIMATED RESOURCE REQUIREMENT	This relationship is optional because a RESOURCE CATEGORY occurrence is always created before it is associated with a ESTIMATED RESOURCE REQUIREMENT.

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APPENDIX H: PROCESS FREQUENCY

Process	Washington, D.C.		Overseas	
	Approximate Frequency	Anticipated Growth	Approximate Frequency	Anticipated Growth
Determine Activity Budget	2000/yr	+5%	6500/yr	+5%
Determine Budget Guidance	25/yr	0%	-	-
Determine Earmark/Directive	1/yr	0%	-	-
Determine OMB Reclama	1/yr	0%	-	-
Develop Justification	1500/yr	+5%	1500/yr	+5%
Distribute Funds	1500/yr	0%	3500/yr	0%
Establish New Account	2/yr	0%	-	-
Negotiate Budget	400/yr	-20%	500/yr	0%
Post Apportionment	75/yr	+5%	-	-
Prepare Cong Presentation	1/yr	0%	1/yr	0%
Prepare OMB Budget Submission	1/yr	0%	-	-
Prepare President's Budget	1/yr	0%	-	-
Record Target Level	80/yr	+2%	-	-
Release Budget Guidance	25/yr	0%	-	-
Request Apportionment	75/yr	+5%	-	-
Review Budget Guidance	25/yr	0%	-	-
Transfer Funds	50/yr	0%	-	-

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APPENDIX I: ENTITY
VOLUME

APPENDIX I: ENTITY VOLUME

Entity	Washington, D.C.		Overseas	
	Approximate Frequency	Anticipated Growth	Approximate Frequency	Anticipated Growth
ACCOUNT	25	<1%	30	<1%
ACCOUNT ANNUAL SUMMARY	325	<1%	390	<1%
ACTIVITY	1000	+10%	2500	+10%
ACTIVITY EVALUATION	1000	+10%	3500	+10%
ACTIVITY FUNDING	1000	+10%	2500	+10%
ALTERNATIVE BDGT SCENARIO RESULT	100	-	200	-
ALTERNATIVE BUDGET SCENARIO	100	-	200	-
APPORTIONMENT REQUEST	150	+5%	-	-
APPORTIONMENT REQUEST DETAIL	375	+5%	-	-
APPROVAL AUTHORITY	50	-	100	-
BUDGET DEFLATOR	40 (2 acts)	-	-	-
BUDGET FORMULATION STATUS	400	-	240	-1%
BUDGET FUNCTION GROUPING	5	-	-	-
BUDGET GUIDANCE COMMENT	50	-	-	-
BUDGET JUSTIFICATION	1500	+5%	1500	+5%
CONGRESSIONAL NOTIFICATION	1000	+1%	3750	+1%
EMPHASIS AREA	150	-	150	-
EMPHASIS AREA ANNUAL SUMMARY	1950	-	1950	-
EMPHASIS AREA BREAKOUT	750	-	1000	-
EMPLOYEE	2000	-	4000	-
ESTIMATED RESOURCE REQUIREMENT	3000	+2%	7500	+2-5%
FINANCIAL TRANSACTION	1.7 million	+5%	2 million	+5%
GEOGRAPHIC AREA	120	-1-2%	120	-1-2%
GEOGRAPHIC AREA ANNUAL SUMMARY	1560	-	1560	-
OBJECTIVE	150	+5%	250	+5%
OBJECTIVE ANNUAL SUMMARY	1600	+5%	3250	+5%
OBJECTIVE EVALUATION	150	+5%	250	+5%
ORGANIZATION	40	-	80	-
ORGANIZATION ANNUAL SUMMARY	520	-	1040	-
OUTCOME	450	+5%	750	+5%
OUTCOME EVALUATION	450	+5%	750	+5%
POLICY GUIDANCE	18	-	-	-
POSITION	2000	-	4000	-
REPORTING REGION	10	+10%	10	+10%
REPORTING REGION ANNUAL SUMMARY	130	+10%	130	+10%
RESOURCE CATEGORY	300	+5%	300	+5%
STRATEGIC PLANNING PRIORITIES	15	-	15	-

APPENDIX J:
INFORMATION NEEDS
DESCRIPTION

APPENDIX J: INFORMATION NEEDS DESCRIPTION

653-A FINAL REPORT

Definition: The last report to Congress presenting the final operational year budget at the end of the fiscal year. The report is by country and account and contains the details and explanations of changes from the initial 653-A Report.

653-A INITIAL REPORT

Definition: The first report sent to Congress depicting the Agency's operational year budget. The report is required to be submitted to Congress within 30 days of enactment of appropriation legislation.

A-11 (OMB CIRCULAR)

Definition: An OMB Directive on how to prepare the President's budget.

ACCOUNT INFORMATION

Definition: Planned and actual financial information by account. The information is presented with various levels of detail, i.e., activity, target area, emphasis area, etc.

ADVICE OF BUDGET ALLOWANCE

Definition: AID document for distributing regional and/or Central Bureau funds to the Bureau Decision Units. The document is prepared by the Program Office and then sent to the Office of Financial Management for approval.

ALLOTMENT

Definition: The making of funds available, within AID, to lower bureau-level organizations. Funds are made available to the Assistant Administrator of each Bureau and to the Director of the Budget Office.

APPORTIONMENT REQUEST

Definition: The asking of OMB, by USAID, to make funds available for obligation. This is done with the "Apportionment and Reapportionment Schedule" OMB document. Funds are requested at the account level.

BUDGET GUIDANCE

Definition: Annual budget instructions issued by the Agency for the preparation of the Annual Budget Submission (ABS). Budget guidance is developed by the Budget Office and PPC.

BUDGET TALKING POINTS

Definition: Internal/external issues and/or information to support whatever topics are up for discussion. These discussions may be with OMB, Congress, internal to AID, etc.

BUREAU BUDGET SUBMISSION

Definition: The projected cost of a USAID/Washington Bureau's staff, operational expense and program funding requirements over a given period of time. Those Bureaus which manage overseas posts include such overseas costs in their report.

CATEGORY TARGET

Definition: Information reports on AID meeting its target or special emphasis area levels.

COMMODITY TONNAGE

Definition: PL-480 only, the amount of metric tons shipped or planned to be shipped, by commodity.

CONGRESSIONAL NOTIFICATION (CN)

Definition: A request to Congress for a change beyond a predefined threshold in a budgetary allocation or objective from what was presented in the USAID Congressional Presentation.

CONGRESSIONAL PRESENTATION

Definition: USAID's formal request to Congress for resources.

CORE DIRECTIVES

Definition: Policies and procedures that USAID follows to plan and/or carry-out its work.

DAC REPORTS

Definition: The annual reports submitted to the Development Assistance Committee on the prior year budget performance.

DEPARTMENT OF STATE CP

Definition: The Department of State's yearly request to Congress for resources. USAID supplies State with a breakout of USAID funded assistance levels.

FINANCIAL PLAN

Definition: The estimated levels of expenditures, by major line item, over the life of an activity.

FTE CALCULATION

Definition: The number of Full Time Equivalent (FTE) positions assigned to individual USAID organization units. FTEs are also aggregated at the agency level.

FUNDS DISTRIBUTION CONTROLS

Definition: The dollar amounts by accounts that are distributed within USAID to accomplish work. These amounts are ceilings which cannot be exceeded.

MISSION STAFFING

Definition: Determine the relationship between the program and the allowable workforce.

MISSION/OFFICE SUBMISSION

Definition: The projected cost of a USAID Mission's (and/or USAID/Washington Office's) staff, operational expenses and program funding requirements over a given time period.

MORTGAGE

Definition: The mortgage is calculated by subtracting total obligation to-date from total approved life-of-project amount.

OBJECT CLASS

Definition: A classification system for aggregating Agency resources which is used for purposes of reporting to OMB.

OBLIGATION TRENDS

Definition: The actual and planned obligations for individual fiscal years over a given period of time.

OE TABLES

Definition: A series of tables elaborating USAID's operational expense budget, both actual and requested.

OMB MARK MEMO

Definition: The document that informs the Agency of the final planning levels which the Agency can request from Congress for a given fiscal year.

OMB PASSBACK

Definition: The initial amount that OMB has determined the Agency can request from Congress for a given fiscal year.

OMB SUBMISSION

Definition: The Agency's estimated funding requirements for a given Fiscal Year which is submitted to OMB for approval.

OUTLAYS & OUTLAY RATES

Definition: The estimated amount of money the Treasury will disburse on behalf of the Agency in a given time period. Trend analysis is used to determine outlay rates.

OYB (CURRENT)

Definition: The amount of money that will be made available to operating units from total funding availability in a given fiscal year.

PACD

Definition: The planned activity completion date for a given activity.

PIPELINE TRENDS

Definition: The amount of funding, by fiscal year, which has been obligated less the amount disbursed plus the estimated amount of labor, goods, & services which have been received but not yet paid, over a given period of time. This calculation can be done for planned obligations & expenditures as well as for actuals.

PORTFOLIO REVIEW

Definition: The review of a specific country/organization's activities to see if the activities are being implemented in the best way possible.

PPC PLANS & POLICY

Definition: Agency level policy statements and programs priorities. They may contain control levels for budgeting or distribution purposes.

PRESIDENT'S BUDGET

Definition: The budget, for a given fiscal year, for the Executive Branch of the USG.

PROJECT AGREEMENT

Definition: The document that is negotiated with the host country which describes the work to be done by both parties.

PROJECT PAPER

Definition: The document that describes the work to be done by USAID and the host country to accomplish a specific purpose.

RECLAMA MEMO

Definition: The document that appeals, to the President, some part of the funds OMB took away in arriving at the OMB passback amount.

REDUCTIONS REPORT

Definition: Report on items requested in the Congressional Presentation that are either not going to be funded or are funded at least 20% below the CP level.

RESULTS MONITORING

Definition: The comparison of the current status of performance indicators against base line information for purposes of measuring progress. Progress can be linked to level of funding for analysis purposes.

STRATEGIES

Definition: The policy statement detailing how an USAID organization is going to make development happen - by relating constraints to available resources.

TABLE II/IV (PROJ BUDGET)

Definition: The activity level budget for a given organization.

TABLE V (PROPOSED PROGRAM)

Definition: The activity level budget for an organization at the minimum required level and then at other alternative budget scenarios.

WARRANT

Definition: The document that notifies the Agency that Congress enacted an appropriation bill which authorizes USAID to use an amount of funding in a given fiscal year.

APPENDIX K: BUDGET SYSTEM INTERFACES

In analyzing Budget and Fund Allocation, the team identified information (Entities) not created by the budget function. This information must be obtained by the budget function to carryout its processes. The following matrix identifies other business areas within USAID where the information originates, the entities needed from these business areas, the information systems that currently support the information, and our proposed methods for transferring the data to budget prior to integration. See Appendix E Entity Description for the list of associated attributes for each entity.

The team has identified three ways to transfer the data to budget prior to integration. The three ways are: an Automated Bridge which is software designed to link current system data directly to budget without manual intervention; Manual Entry which is entering current systems data directly into budget using an input screen; and Use Hardcopy which is using existing screens and/or reports.

BUDGET SYSTEM INTERFACES			
BUSINESS AREA	ENTITY	CURRENT SYSTEM	RECOMMENDED INTERFACE
Workforce	Approval Authority	RAMPS	Automated Bridge
	Organization	RAMPS	Automated Bridge
	Position	RAMPS	Automated Bridge
Operations	Activity	PEDS	Automated Bridge
	Activity Evaluation	None	Manual Entry
	Objective	PRISM	Manual Entry/ Automated Bridge
	Objective Evaluation	None	Use Hardcopy
	Outcome	PRISM	Manual Entry/ Automated Bridge
	Outcome Evaluation	None	Use Hardcopy
Guidance	Budget Function Grouping	Word Processing	Manual Entry
	Geographic Area	None	Manual Entry
	Policy Guidance	Word Processing	Use Hardcopy
	Strategic Planning Priorities	Word Processing	Manual Entry
Core Accounting	Financial Transaction	FACS; MACS	Automated Bridge
Budget	Resource Category	None	N/A
Operations; Workforce; Property	Estimated Resource Requirement	None	Manual Entry

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APPENDIX L: GLOSSARY AND ACRONYMS

**APPENDIX L: GLOSSARY
AND ACRONYMS**

GLOSSARY OF TERMS

Activity: A unit of work that an organization needs to do to operate successfully.

Activity Architecture: A Model of the activities of an enterprise consisting of a function decomposition model and a function dependency model.

Attribute: A descriptor, the values of which are associated with individual entities of a specific type.

Business Area: A collection of associated business functions and entity types that are analyzed in detail together as a Business Area Analysis project.

Business Area Analysis: Analyzes the business requirements (data/activity/interaction) and rules for a given business area.

Business Area Model: The combination of the entity relationship model, process model and information about interactions and distribution that makes up the complete description of a business area.

Business Rule: The formal statement of a specific law that governs behavior within a business.

Business Systems Design (BSD): The design of the substantive procedural and technical detail, as well as the human interface, of a business system.

Computer Assisted Systems Engineering (CASE): A class of software tools that provide graphically oriented ways of expressing plans, models, results.

Construction: Data Description Code Generation using automation to produce the source code that describes the data structure designed for a specific database management system.

Decomposition: The step by step breakdown of the activities of the enterprise into smaller and smaller work units.

Decomposition Diagram: A structure which shows the breakdown of objects of a given type into progressively increasing detail.

Dependency: The association between two business activities which exists because information provided by one is required by the other.

Deliverable: A work product that accomplishes the objectives of a task, either as an input or as a product.

Design Area: Closely associated data and activities within a business area for which systems will be designed.

Development Coordination: The information management function that provides the infrastructure and takes operational responsibility for commonality and the sharing of resources across all system development and maintenance projects.

Elementary Process: The smallest unit of activity of meaning to a business.

Entity: A fundamental thing (persons, places, things, events or concepts) of relevance to an enterprise about which data will be kept.

Entity Relationship Diagram: A representation of all entity types and the relationship types which exist between them, and certain of their important properties.

Entity State: A definable discrete period in the life of an entity.

Event: The passing of a specific point in time which, in turn, enables execution of one or more processes or procedures.

Export View: The collection of attributes output from the execution of a process to an external object.

Identifier: The attribute and/or relationship types that distinguishes occurrences within a single entity type.

Import View: A collection of attributes through which a process receives information from an external object when it begins execution.

Model: A representation of specific aspects of a part or all of the enterprise.

Procedure: A method by which a specific process is carried out.

Process: A defined business activity, the execution of which may be identified in terms of the input and output of entities of specific types, or in terms of data about entities of specific types.

Process Dependency Diagram: A representation of the dependency relationships between processes.

Process Dependency Analysis: The analysis of the sequences in which processes must be executed and the attributes which are passed from one process to another.

Technical Design (TD): The design of an efficient system and database structure for an implementation area.

ACRONYMS

AWACS:	A.I.D.'s Worldwide Accounting and Control System	PAD:	Process Action Diagram
BAA:	Business Area Analysis	PC:	Personal Computer
BDU:	Budget Decision Unit	PES:	Project Evaluation Summary
BPD:	Budget Planning Document	PRISM:	Program Performance Information for Strategic Management
BR:	Business Rule	RAD:	Rapid Application Development
BRE:	Business Re-Engineering	RAEW:	Responsibility, Authority, Expertise, Work
BSD:	Business Systems Design	RAMPS:	Revised Automated Manpower and Personnel System
CASE:	Computer Aided Systems Engineering	RFI/RFP:	Request for Information/Request for Proposal
COTS:	Commercial, Off the Shelf	TD:	Technical Design
CRUD:	Create, Read, Up-Date, Delete		
DBAA:	Detailed Business Area Analysis		
ERD:	Entity Relationship Diagram		
GUI:	Graphic User Interface		
IA:	Information Architecture		
IE:	Information Engineering		
IEM:	Information Engineering Methodology		
ISP:	Information Strategy Plan		
OBAA:	Outline Business Area Analysis		
OMB:	Office of Management and Budget		
OYB:	Operating Year Budget		

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