

# 20.1 Enter and Process Budget Journals

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## Revision History

Version	Date	Revision Notes
1.0	07/30/2019	Accepted Version
2.0	02/15/2021	20.1.2 Manage Agency Allotments – provides more detail on budgetary and transactional fund allotments
3.0	03/16/2021	20.1 Dependencies and Constraints, Business Process Overview - provides minor edits and clarifications 20.1.1 Post Appropriations - provides minor edits and clarifications 20.1.2 Manage Agency Allotments - Additional Information 20.1.3 Budget Ledger Reconciliation - provides minor edits and clarifications 20.1.5 – Trust Fund Balances Transfer – Central Wave subprocess which becomes standard subprocess
4.0	04/28/2021	20.1 Dependencies and Constraints, Business Process Overview - provides minor edits and clarifications 20.1.1 Post Appropriations - provides minor edits and clarifications 20.1.3 Budget Ledger Reconciliation - provides minor edits and clarifications
5.0	09/15/2021	20.1.1 Enterprise Post Appropriations – provides edits and clarifications 20.1.2 Manage Agency Allotments – provides edits and clarifications 20.1.3 Enterprise Budget Ledger Reconciliation – provides edits and clarifications 20.1.4 Estimated Revenue – provides edits and clarifications 20.1.5 – Trust Fund Balances Transfer – removed, subprocess is addressed in 10.2.1 Enter and Process Journals
5.1	01/24/2022	Updates per Financials Wave Module Workgroup Sessions

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## General Information

This document describes and depicts the process steps and supporting information for the identified State of Florida financial management business process. This information should be read in conjunction with the Business Process Flow Diagrams.

The Dependencies and Constraints section describes any conditions or criteria that impact how or when the business process should be executed. These could be set within Florida PALM or from external sources (i.e., Law or Rule).

The Business Process Overview section summarizes the business process and provides context for understanding the objectives and desired outcomes of the described business process.

Within the Business Process Flow Details section, included for each process step are:

- **Process Step ID** – A unique number assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Process Step Title** – A short description assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Description of Process** – A detailed narrative description of the process step, which provides additional information and context for understanding the process step

Florida PALM screenshots are included within the sections following the Business Process Flow Diagrams to allow connections to be made from specific business subprocess steps to screens within Florida PALM.

Also described below are the Ledger Impacts, Interfaces and Key Reports, which are displayed as icons on the Business Process Flow Diagrams. Ledger Impacts describe where there is an update to one of the ledgers used to track activity for accounting, budget management, or financial reporting purposes. Key Reports describe where a report is identified to be produced at a particular process step or is used to support the completion of a process step. Interface IDs are provided for each interface identified on the Business Process Flow Diagrams.

Tables are included to identify the Conversions, Forms, Workflows, and Stakeholder Configurations related to this Business Process. These items may not be included within the Business Flow Diagrams, however, these items are important elements of each Business Process as a whole.

Finally, included in the Terminology section are definitions of terms to help the reader to better understand the document. These are terms that are used within this document that may be new or that require a description for common understanding.

## Dependencies and Constraints

- The General Appropriations Act (GAA) authorizes appropriations that are developed and published in the Legislative Appropriations System/Planning and Budgeting Sub-system (LAS/PBS) and transferred to Florida PALM.
- Budgetary codes are developed and published in LAS/PBS and transferred to Florida PALM for budgeting and transactional use.
- Agency appropriation balances should not exceed appropriations that are authorized in the GAA and subsequently adjusted to reflect vetoes, supplementals, failed contingents,

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### 20.1 Enter and Process Budget Journals

and current FY budget amendments. Authorized/Adjusted appropriations are required to be released prior to recording an expenditure. All appropriations adjustments are first developed and published in LAS/PBS before being transferred to Florida PALM.

- Budgetary Funds are used on budgetary transactions only to store appropriations, releases, and reserves budgets. Transactional Funds are used to record financial accounting entries or budget entries for allotments and revenue estimates.
- The Department of Financial Services (DFS) and the Executive Office of the Governor/Office of Policy and Budget (EOG/OPB) publish memorandums that provide direction and guidance for the management of appropriations.
- Agencies will create budget allotments as a management tool, by any chart of accounts value. However, for those agencies who elect not to create allotments, the GAA/Adjusted Appropriations are loaded to each business unit's budget entity levels systematically.
- The DFS and EOG/OPB work collaboratively to reconcile Florida PALM and LAS/PBS budget ledgers daily, including the identification and resolution of errors.
- The Annual Legislative Trust Fund review provides a four-year schedule, is included in the Legislative Budget Request (LBR) Instructions and will assist agency's monitoring of trust fund actions during the Legislative session.

## Business Process Overview

The Commitment Control module includes the Enter and Process Budget Journals business process is within the Budget Management (BM) business process grouping. BM includes a collection of business processes that:

- Manage the tracking and reporting of appropriations, allotments, and revenue estimates, including the exchange of information between LAS/PBS and Florida PALM;
- Manage budget exceptions; and
- Support the close-out of appropriations.

This business process addresses how LAS/PBS appropriation data files are transferred to Florida PALM, the creation of agency allotments, the daily reconciliation of Florida PALM and LAS/PBS ledgers, and the recording of estimated revenue.

The business subprocesses included are:

- 20.1.1 – Enterprise Post Appropriations
- 20.1.2 – Manage Agency Allotments
- 20.1.3 – Enterprise Budget Ledger Reconciliation
- 20.1.4 – Agency Estimated Revenue

Florida PALM will receive statewide appropriations from the EOG/OPB who develops and publishes appropriations on an annual basis in the Legislative Appropriations System/Planning and Budgeting Sub-system (LAS/PBS). At the beginning of each budgeting cycle, which mirrors the State of Florida's fiscal year, LAS/PBS transmits appropriations data files to Florida PALM. On a regular basis throughout the fiscal year, LAS/PBS will send additional appropriations data files containing statewide adjustments and budget amendments. LAS/PBS will use the inbound budget journal interface to transmit these appropriations data files and create budget journals in Florida PALM to reflect the budgets established in LAS/PBS, namely, Appropriations, Releases, and Reserves budget journals in Florida PALM.

## 20.1 Enter and Process Budget Journals

Agencies are notified that GAA/Adjusted Appropriations are available and agencies will implement budget allotments to assist budget management methods. Agency Budget staff reviews current year appropriations to determine budget allotments to track transactions appropriately and use the Florida PALM Oracle Business Intelligence tool to develop budget allotment scenarios. Budget allotments can be created for all chart of accounts (COA) within Florida PALM ChartFields. Agency allotments cannot exceed appropriations and will be prohibited from doing so by Budget Check functionality. Agencies will need at least one transactional fund to record financial accounting entries or budget entries for allotments and revenue estimates.

It is essential for Florida PALM and LAS/PBS budget ledgers to be reconciled daily throughout the FY to ensure budget ledgers remain balanced. DFS and EOG/OPB perform collaborative reconciliation practices to identify and resolve any error(s) that may reside in the budget ledgers of Florida PALM and LAS/PBS. Reconciliation is an accounting process that demonstrates and documents that the ledger balances of Florida PALM and LAS/PBS systems are in agreement and balanced. Florida PALM and LAS/PBS systems produce reports that include summarized balances by budget entity, category, and fund level which are utilized to reconcile to the following balances:

- Appropriations
- Mandatory Reserve
- Releases
- Unbudgeted Reserve

DFS and EOG/OPB utilize reports and supporting documentation throughout the collaborative reconciliation. DFS and EOG/OPB collaboratively review document summary, budgetary posting transactions, and appropriation reconciliation reports to ensure Florida PALM and LAS/PBS budget ledgers are balanced.

The budget process is proactive in that it anticipates and projects future needs in terms of revenue estimates. Agency Budget staff can use the Florida PALM Oracle Business Intelligence tool to analyze past revenue collected to assist in developing and recording revenue estimates budget journals throughout the FY, as appropriate prior to closing FY.

The Commitment Control module includes key reports, Commitment Control includes the Budget Overview, Budget Detail, Log Activity, and other online inquiry screens which display and enable drill down capability to view summarized and detailed information regarding individual budget journal lines and source transactions, and budget exceptions, with user-defined dimensions.

## **Business Process Flow Details**

The tables below describes steps in the business subprocess as reflected on the Process Flow diagrams. The tables also reflects information associated with each step describing the intent of the specific process.

The Business Process Flow Diagrams use horizontal swim lanes to depict where activities are performed by different parties or systems. Each swim lane is titled with a role, either agency-based or enterprise-based, and in some cases, are representative of an external party or system. The swim lanes may change from page to page within a single business subprocess as more or fewer roles are required to execute sections of the business subprocess. Optionally, the process flow diagram may reflect vertical swim lanes to further designate information such as systems or time intervals.

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### 20.1.1 – Enterprise Post Appropriations

Table 1: Enterprise Post Appropriations

20.1.1 – Enterprise Post Appropriations		
Module	<b>Commitment Control</b>	
Related Module(s)	<b>General Ledger</b>	
Swim Lanes – Definition	<p><b>EOG/OPB:</b> (Non-Florida PALM role) responsible for publishing appropriations, including budget adjustments in LAS/PBS; and functions performed by Systems Design and Development (SDD)</p> <p><b>DFS KK Budget Maintainer:</b> DFS role responsible to create, process, and manage Appropriations, Releases, and Reserves Budget Journals</p>	
Process Step ID	Process Step Title	Description of Process
1	Develop/Publish Appropriations Data Files	EOG/OPB develops and publishes appropriations data files for the GAA/Adjusted Appropriations, Supplementals, Budget Amendments, and other appropriations data files for Appropriations, Releases, and Reserves Budget Journals.
2	Notify DFS of Appropriations Data Files Transfer	EOG/OPB notifies DFS of appropriations data files transfer. DFS and EOG/OPB work collaboratively and maintain communications throughout the post appropriations process.
3	Inbound Appropriations Budget Journal	<p>Appropriations data files are electronically generated in LAS/PBS at the beginning of each FY, on a daily basis, and at varying times throughout the FY for transmittal to DFS. Appropriations data files conform to the Inbound Budget Journal data layout.</p> <p>The transmittal of appropriations data files is managed collaboratively between EOG/OPB, LAS/PBS and DFS.</p>
4	Open New Budget Year	Prior to start of the new FY, the DFS KK Budget Maintainer opens a new budget year in Florida PALM. This accommodates receipt of the appropriations data files for the next FY in advance of the new FY.
5	Load Appropriations Data Files and Create Budget Journals	<p>The Budget Import Process imports interfaced appropriations data files from LAS/PBS into Florida PALM. Interface appropriations data files for GAA/Adjusted Appropriations, Supplementals, and Budget Amendments are loaded to create Appropriations, Releases, and Reserves in Florida PALM. Through the Budget Import Process, if there are no errors Budget Journals are created and if there are errors, the records with errors are not loaded into Florida PALM and subsequent Budget Journals are not created. Once appropriations are successfully created, they are reviewed and made available for posting to the Budget Ledger.</p> <p>The DFS KK Budget Maintainer will analyze the impact of Mandatory Reserve appropriations data files transferred from LAS/PBS. If the agency has allotments at the time of the transfer, the DFS KK Budget Maintainer will make adjustments to the allotments as necessary to reflect the impact of the reservation of appropriations. The DFS KK Budget Maintainer will communicate</p>

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Process Step ID	Process Step Title	Description of Process
		and work collaboratively with agencies regarding any adjustments to allotments.
6	Review Process Monitor	<p>The DFS KK Budget Maintainer uses the Process Monitor to verify the budget journals have been created from the interfaced appropriations data files and/or Spreadsheet Upload Tool. The Process Monitor provides the following reports:</p> <ul style="list-style-type: none"> <li>• Log File – represents a Summary Report of the number of transactions received, transactions processed, and transactions in error status</li> <li>• Error File – represents detail transactions in error status that will need to be corrected for the process to successfully post budget journals</li> <li>• TXT File – represents the actual output of the successful process</li> </ul> <p>The Posted Budget Journals Report is available for review to validate any budget journals posted. Separation of duties will be controlled through Commitment Control Security, i.e. DFS KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>
7	Confirm ChartField Values	If budget journals are not created, the DFS KK Budget Maintainer follows the Subprocess 10.1.2 Enterprise Add or Modify Statewide ChartField Values Business Process to set up the appropriate ChartFields in Florida PALM.
8	Enter Manual Budget Journals	<p>Once the ChartFields have been set up in Florida PALM, the appropriations records that failed the Budget Import Process are created in Florida PALM via direct entry instead of re-importing from LAS/PBS via the execute Budget Import Process. The corrected appropriations are created in Florida PALM directly via the Manual Budget Journals page online. This page can be used if there are lower volume of appropriations to be created directly in Florida PALM.</p> <p>The DFS KK Budget Maintainer navigates to the Budget Journals Page and creates the appropriations for the designated agency using applicable ChartField combinations. The DFS KK Budget Maintainer inputs all details as needed from the LAS/PBS appropriations data to successfully save the entry online. Appropriations manual budget journals created are routed to the DFS KK Budget Maintainer via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. DFS KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>
9	Inbound Budget Journal Spreadsheet Upload	The corrected appropriations can be created in Florida PALM directly via the Spreadsheet Upload utility tool that is a Microsoft Excel application. This method can be used if there are higher volume of appropriations to be created directly in Florida PALM.

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Process Step ID	Process Step Title	Description of Process
		<p>The DFS KK Budget Maintainer works directly in the Microsoft Excel application to access the Spreadsheet Upload Tool to create appropriations for the agencies using the appropriate ChartField combinations and adequate details as noted within the appropriations data files from LAS/PBS to successfully save online. Appropriations budget journals created from the spreadsheet upload file is routed to the DFS KK Budget Maintainer via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. DFS KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>
10	Execute Budget Import Process	<p>Once the appropriations budget journals are saved, the Execute Budget Import Process program imports the appropriations budget journals into the budget header and budget line tables of the budget ledger in Florida PALM, in preparation for review and approval. Once the appropriations budget journals are successfully created, the DFS KK Budget Maintainers review and approve for posting to the budget ledger.</p> <p>Appropriations budget journals created from the Spreadsheet Upload Tool are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. DFS KK Budget Maintainers creating budget journals cannot approve the same the budget journals. The execution of the budget import process could produce errors preventing the upload of the appropriations budget journals. If there are no errors, then the appropriations budget journals can be reviewed to be posted.</p> <p>The DFS KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files.</p>
11	Post Budget Journals	<p>Once appropriations (GAA/Adjusted Appropriations, Supplementals, and Budget Amendments for Appropriations, Releases, and Reserves) are created and reviewed, they are posted to update the budget ledgers. The Posted Budget Journals Report is available for review to validate any budget journals posted.</p> <p>The DFS KK Budget Maintainer uses the Process Monitor to verify the budget journal posting process from interfaced appropriations data files and/or Spreadsheet Upload Tool. The DFS KK Budget Maintainer maintains and verifies all statewide internal documents processed, which includes posted budget journals reports.</p>

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Process Step ID	Process Step Title	Description of Process
12	Outbound Schedule of Allotment Balances	Florida PALM will provide a schedule of allotment balances report to LAS/PBS for EOG's transparency website, on-demand and nightly.
13	Outbound Budget and Cash Balance Data	Florida PALM will provide Budget and Cash Balance Data to LAS/PBS and DFS for EOG's and CFO's transparency websites, on-demand and nightly.
14	Outbound Trust Fund Disbursements – Appropriations Ledger	Florida PALM will provide Trust Fund Disbursements – Appropriations Ledger Data to LAS/PBS and DFS for EOG's and CFO's transparency websites, on-demand and nightly.
15	Outbound Budget Extract	Florida PALM will provide agencies the capability to export agency appropriations to agency business systems directly from Florida PALM by using the Outbound Budget Extract interface on-demand.
16	Notify of Successful Budget Load	Once appropriations have been successfully posted, the DFS KK Budget Maintainer will notify EOG/OPPB and agencies of the successful budget load.
17	Receive Successful Budget Load Notification	EOG/OPB receives notification of successful budget load.

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**FloridaPALM**

Budget Header | Budget Lines | Budget Errors

Unit 43000      Journal ID NEXT      Date 11/04/2021

\*Ledger Group       Fiscal Year 2022      Period 5

Control ChartField Fund      \*Currency

Budget Header Status None      Rate Type

\*Budget Entry Type       Exchange Rate

**Parent Budget Options**

Generate Parent Budget(s)

Use Default Entry Event

Parent Budget Entry Type

Budget Type Revenue

Attachments (0)

Long Description

254 characters remaining

Alternate Description

150 characters remaining

Budget Header | Budget Lines | Budget Errors

Figure 1: Budget Journals Entry Page, Budget Header Tab

**FloridaPALM** Add To ▾

Budget Header | **Budget Lines** | Budget Errors New Window

Unit 43000      Journal ID NEXT      Date 11/04/2021      Budget Header Status None

\*Process

**Lines** Personalize | Find | View All | First 1-2 of 2 Last

Chartfields and Amounts

Delete	Line	Ledger	Budget Period	Account	Fund	Budget Entity	Category	Set Options	Currency	Amount
<input type="checkbox"/>	1	C_APPROP_B	2022	104124	00079	43010100	010000	<input type="button" value="Set Options"/>	USD	
<input type="checkbox"/>	2	C_APPROP_B	2022	106003	00079	43010100	051235	<input type="button" value="Set Options"/>	USD	

Lines to add

**Totals**

Total Lines 2      Total Debits 0.000      Total Credits 0.000

Budget Header | Budget Lines | Budget Errors

Figure 2: Budget Journals Entry Page, Budget Lines Tab

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Figure 3: Budget Definitions Entry Page, Budget Period Status Tab

## 20.1.2 – Manage Agency Allotments

Table 2: Manage Agency Allotments

20.1.2 – Manage Agency Allotments		
<b>Module</b>	<b>Commitment Control</b>	
<b>Related Module(s)</b>	<b>Accounts Payable, Purchasing</b>	
<b>Swim Lanes – Definition</b>	<b>Agency KK Budget Reporter:</b> agency role responsible for requesting and monitoring of agency allotments <b>Agency KK Budget Maintainer:</b> agency role responsible for the creation and approval of agency allotments	
Process Step ID	Process Step Title	Description of Process
1	Review Current Year Agency Appropriations	Agencies will implement budget allotments as a feature to assist budget management methods. For those agencies that choose to implement budget allotments, after the GAA/Adjusted Appropriations are posted and agencies are notified, the Agency KK Budget Maintainer reviews current year appropriations to determine budget allotments to track transactions appropriately. The Agency Obligations Report, Schedule of Allotment Balances Report, and Budget vs. Actuals Report are available for review and management purposes.
2	Determine Need for Allotment (New, Adjust, or Transfer)	The Agency KK Budget Reporter monitors agency allotments to determine the need for a new budget allotment, allotment adjustment or allotment transfer. Agency allotments are created at the transactional fund level only. The Agency KK Budget Reporter works collaboratively with the Agency KK Budget Maintainer to create, adjust or transfer budget allotments. The

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Process Step ID	Process Step Title	Description of Process
		Agency Obligations Report, Schedule of Allotment Balances Report, and Budget vs. Actuals Report are available for review and management purposes.
3	Review Prior Year Agency Allotments / Expenditures and Enable Oracle BI Tool	The Agency KK Budget Maintainer may review prior year agency allotments and expenditures to assist in the determination of current year allotments. The Agency Obligations Report, Schedule of Allotment Balances Report, and Budget vs. Actuals Report are available for review and management purposes. The Florida PALM Oracle Business Intelligence tool is available to develop budget allotment scenarios based upon current year agency appropriations. Following the creation of allotments, the Florida PALM Oracle Business Intelligence tool can be used to assist agencies that publish an annual operating budget.
4	Inbound Budget Journal Spreadsheet Upload	<p>Agencies can extract expenditure data from agency business systems and import directly into Florida PALM via the Spreadsheet Upload utility tool that is a Microsoft Excel application. This method can be used to enable the use of the Florida PALM Oracle Business Intelligence tool.</p> <p>The Agency KK Budget Maintainer works directly in the Microsoft Excel application to access the Spreadsheet Upload Tool to create agency expenditure data using the appropriate ChartField combinations to successfully save online.</p>
5	Execute Agency Expenditure Data Import Process	<p>The Execute Agency Expenditure Data Import process program imports agency expenditure data via the Spreadsheet Upload Tool in Florida PALM.</p> <p>The execution of the budget import process could produce errors preventing the upload of the agency expenditure data. If there are no errors, then the appropriations budget journals can be reviewed to be used in the Florida PALM Oracle Business Intelligence tool. The Agency KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files.</p>
6	Create Manual Allotment Budget Journals	<p>The creation, adjustment, or transfer of allotment budget journals is done via the Enter Budget Journals page online within Florida PALM, which can be used for a low number of allotment budget journals.</p> <p>Once the allotment budget journals are successfully created manually, the Agency KK Budget Maintainers review and approve for posting to the budget ledger. Agency budget allotments cannot exceed appropriations and will be prohibited by Budget Check functionality. Allotment budget journals manually created are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget</p>

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Process Step ID	Process Step Title	Description of Process
		<p>Maintainers creating budget journals cannot approve the same the budget journals.</p> <p>The use of the Enter Budget Journals page online could produce errors preventing the creation, adjustment, or transfer of allotment budget journals. If there are no errors, then the allotment budget journals can be reviewed and approved to be posted.</p>
7	Confirm ChartField Values	<p>If budget journals are not created due to errors, the Agency KK Budget Maintainer will confirm if ChartField values have not been configured to create allotment budget journals. The Agency KK Budget Maintainer follows the Subprocess 10.1.1 Agency Add or Modify ChartField Values Business Process to set up the appropriate ChartFields in Florida PALM. The Agency KK Budget Maintainer will confirm that any new ChartFields are successfully created before allotment budget journals can be created.</p>
8	Inbound Budget Journal Spreadsheet Upload	<p>Agency allotment budget journals can be created directly into Florida PALM via the Spreadsheet Upload utility tool that is a Microsoft Excel application. This method can be used if there are a higher volume of allotment budget journals to be created in Florida PALM.</p> <p>The Agency KK Budget Maintainer works directly in the Microsoft Excel application to access the Spreadsheet Upload Tool to create allotment budget journals using the appropriate ChartField combinations to successfully save online.</p> <p>Allotment budget journals are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>
9	Execute Agency Allotment Import Process	<p>Once the allotment budget journals are saved, the Execute Budget Import Process program imports the allotment budget journals into the budget header and budget line tables of the budget ledger in Florida PALM, in preparation for review and approval. Once the allotment budget journals are successfully created, the Agency KK Budget Maintainers review and approve for posting to the budget ledger. Agency budget allotments should not exceed appropriations and will be prohibited by Budget Check functionality.</p> <p>Allotment budget journals created from the Spreadsheet Upload Tool are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>

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Process Step ID	Process Step Title	Description of Process
		The execution of the budget import process could produce errors preventing the upload of allotment budget journals. If there are no errors, then the allotment budget journals can be reviewed to be posted. The Agency KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files.
10	Inbound Allotments Budget Journal	<p>Agencies can extract prior year agency allotments and expenditures data from agency business systems directly into Florida PALM via designated interface, in compliance with interface data file layout. This method can be used for the highest volume of allotment budget journals to be created in Florida PALM.</p> <p>Allotment budget journals are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>
11	Review Process Monitor	The Agency KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files. The Posted Budget Journals Report is available for review to validate any budget journals posted.
12	Post Budget Journals	<p>During the Manage Agency Allotments business process, allotment budget journals are posted to update budget ledgers to reflect budget allotments created, adjusted, or transferred. The Posted Budget Journals Report is available for review to validate any budget journals posted.</p> <p>Additionally, the Agency Obligations Report, Schedule of Allotment Balances Report, and Budget vs. Actuals Report are available for review and management purposes.</p>
13	Notify Agency Programs of Successful Allotments Posted	The Agency KK Budget Maintainer notifies agency programs after budget allotment journals have been successfully posted.
14	Outbound Budget Extract	Florida PALM will provide agencies the capability to export agency budget allotments to agency business systems directly from Florida PALM by using the Outbound Budget Extract interface on-demand.

**FloridaPALM**

Budget Header | Budget Lines | Budget Errors

Unit 43000      Journal ID NEXT      Date 11/04/2021

\*Ledger Group       Fiscal Year 2022      Period 5

Control ChartField Fund      \*Currency

Budget Header Status None      Rate Type

\*Budget Entry Type       Exchange Rate       Cur Effdt

**Parent Budget Options**

- Generate Parent Budget(s)
- Use Default Entry Event
- Parent Budget Entry Type

Budget Type Expense      Attachments (0)

Long Description

254 characters remaining

Alternate Description

150 characters remaining

             

Budget Header | Budget Lines | Budget Errors

Figure 4: Budget Journals Entry Page, Budget Header Tab

**FloridaPALM**      Add To ▾

Budget Header | **Budget Lines** | Budget Errors      New Window

Unit 43000      Journal ID NEXT      Date 11/04/2021      Budget Header Status None

\*Process      

**Lines**      Personalize | Find | View All | First 1-2 of 2 Last

Chartfields and Amounts      Base Currency Details

Delete	Line	Ledger	Budget Period	Organization	Account	Fund	Budget Entity	Category	PC Bus Unit	Project
<input type="checkbox"/>	1	C_ALLOT_B	2022		105103	00079	43010100	030000		
<input type="checkbox"/>	2	C_ALLOT_B	2022		101029	00081	43010100	050896		

Lines to add             Journal Line Copy Down      From Line  To

**Totals**

Total Lines 2      Total Debits 0.000      Total Credits 0.000

             

Budget Header | Budget Lines | Budget Errors

Figure 5: Budget Journals Entry Page, Budget Lines Tab

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### 20.1.3 – Enterprise Budget Ledger Reconciliation

Table 3: Budget Ledger Reconciliation

20.1.3 – Enterprise Budget Ledger Reconciliation		
Module	<b>Commitment Control</b>	
Related Module(s)	<b>General Ledger</b>	
Swim Lanes – Definition	<p><b>EOG/OPB:</b> (Non-Florida PALM role) role responsible for publishing appropriations including budget adjustments in LAS/PBS and functions performed by SDD</p> <p><b>DFS KK Budget Maintainer:</b> DFS role responsible to create, process and manage Appropriations, Releases, and Reserves Budget Journals</p>	
Process Step ID	Process Step Title	Description of Process
1	Publish Appropriations Budget Ledger Reconciliation Daily File	EOG/OPB publishes the Appropriations Budget Ledger Reconciliation Daily File.
2	Inbound Appropriations Budget Ledger Reconciliation	<p>EOG/OPB transmits Inbound Appropriations Budget Ledger Reconciliation daily file, as a normal course of day-to-day operations. This interface data file includes legislative budgetary codes (fund, budget entity, category) and daily balances of appropriations as captured in LAS/PBS, which are appropriations, mandatory reserve, unbudgeted reserve, releases, and budget period (appropriation year).</p> <p>The transmittal of the Inbound Appropriations Budget Ledger Reconciliation daily file is managed collaboratively between EOG/OPB, LAS/PBS and DFS.</p>
3	Load Appropriations Budget Ledger Reconciliation Daily File	DFS receives the Inbound Appropriations Budget Ledger Reconciliation daily file. The appropriations budget ledger reconciliation daily file loads into Florida PALM for systematic reconciliation of Florida PALM and LAS/PBS budget ledgers.
4	Run and Distribute Appropriations Budget Ledger Balances Reconciliation Report	<p>The Appropriations Budget Ledger Balances Reconciliation process runs in Florida PALM to compare the legislative budgetary codes and appropriation balances in LAS/PBS to the Florida PALM budget ledgers to ensure all ledgers are balanced. Upon completion of the reconciliation process, the Appropriations Budget Ledger Balances Reconciliation Report is generated for DFS and EOG/OPB use in preparation of analysis.</p> <p>If the ledgers are balanced, no further action or analysis is required, and the process is complete. However, if budget ledgers are out of balance, DFS and EOG/OPB researches the applicable budget ledgers to determine issues and what is needed to balance the budget ledgers.</p>
5	Research and Identify Any Reconciling	If budget ledgers are not in balance, the Appropriations Budget Ledger Balances Reconciliation Report list Florida PALM and LAS/PBS budgetary codes and balances which are unmatched.

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Process Step ID	Process Step Title	Description of Process
	Items with EOG/OPB	DFS and EOG/OPB maintains constant communication to collaboratively take appropriate actions to resolve issues.  The DFS KK Budget Maintainer can run Appropriation Budget Ledger Balances Reconciliation process ad hoc and/or upon EOG/OPB request to compare the appropriations balances in LAS/PBS to the Florida PALM.
6	Record Correcting LAS/PBS Transactions	If the budget ledger errors are attributable to LAS/PBS, EOG/OPB records appropriate transactions to resolve unbalanced budget ledgers. The specific transactions vary as they are dependent on the resolutions identified collaboratively between EOG/OPB and DFS.
7	Review Budget Transaction and Request Reconciliation Process	EOG/OPB reviews budget transactions created and requests DFS to run the Appropriation Budget Ledgers Reconciliation process again to ensure budget ledgers are balanced. The Appropriations Budget Ledger Balances Reconciliation Report is available for review.
8	Record Correcting Budget Journals	If the budget ledger errors are attributable to Florida PALM, DFS manually records appropriate budget journals in the system to resolve unbalanced budget ledgers. The specific budget journals vary as they are dependent on the resolutions identified collaboratively between DFS and EOG/OPB.  Appropriations manual correcting budget journals created are routed to the DFS KK Budget Maintainer via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. DFS KK Budget Maintainers creating budget journals cannot approve the same the budget journals.  DFS generates Appropriations Budget Ledger Balances Reconciliation Report after Florida PALM budget journals have been processed. Budgetary posting budget journals include all transactions that require a posting to Florida PALM budget ledgers.
9	Post Budget Journals	During the Appropriations Budget Ledger Balances Reconciliation process, when appropriate, correcting budget journals are posted to ensure Florida PALM and LAS/PBS ledgers are in balance. The Posted Budget Journals Report is available for review to validate any budget journals posted.
10	Review Process Monitor	The DFS KK Budget Maintainer uses the Process Monitor to verify the correcting budget journals have posted with no errors and runs the Appropriation Budget Ledger Balances Reconciliation process. The Posted Budget Journals Report is available for review to validate any budget journals posted.  The DFS KK Budget Maintainer generates the Appropriations Budget Ledger Balances Reconciliation Report which is

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Process Step ID	Process Step Title	Description of Process
		electronically distributed to DFS and EOG/OPB in preparation of analysis.

Figure 6: Import Commitment Control Budget Journals Entry Page

## 20.1.4 – Agency Estimated Revenue

Table 4: Estimated Revenue

20.1.4 – Agency Estimated Revenue		
<b>Module</b>	<b>Commitment Control</b>	
<b>Related Module(s)</b>	<b>Accounts Receivable</b>	
<b>Swim Lanes – Definition</b>	<b>Agency KK Budget Reporter:</b> agency role responsible for requesting and monitoring of revenue estimates <b>Agency KK Budget Maintainer:</b> agency role responsible for the creation and approval of revenue estimates	
Process Step ID	Process Step Title	Description of Process
1	Review Prior Year Revenue Collected and Enable Oracle BI Tool	The Agency KK Budget Maintainer and Agency KK Budget Reporter review prior year revenue collected collaboratively while developing revenue estimates for current FY. The Florida PALM Oracle Business Intelligence tool is available to analyze past revenue collected to assist in developing revenue estimates for current FY. Throughout the FY, agencies can update revenue estimates as appropriate prior to closing FY. The Agency Obligations Report, Schedule of Allotment Balances Report, and Budget vs. Actuals Report are available for review and management purposes.
2	Determine Need for Revenue	The Agency KK Budget Maintainer and Agency KK Budget Reporter monitor revenue estimates for trust funds throughout the FY. Agency revenue estimates are created at the transactional

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Process Step ID	Process Step Title	Description of Process
	Estimates (Create or Modify)	fund level only and can be updated as appropriate prior to closing FY. The Agency Obligations Report, Schedule of Allotment Balances Report, and Budget vs. Actuals Report are available for review and management purposes.
3	Inbound Budget Journal Spreadsheet Upload	Agencies can extract revenue estimates data from agency business systems and import directly into Florida PALM via the Spreadsheet Upload utility tool that is a Microsoft Excel application. This method can be used to enable the use of the Florida PALM Oracle Business Intelligence tool.  The Agency KK Budget Maintainer works directly in the Microsoft Excel application to access the Spreadsheet Upload Tool to create agency revenue estimates data using the appropriate ChartField combinations to successfully save online.
4	Execute Agency Revenue Estimates Data Import Process	The Execute Agency Revenue Estimates Data via the Spreadsheet Upload Tool in Florida PALM.  The execution of the budget import process could produce errors preventing the upload of the agency revenue estimates data. If there are no errors, then the appropriations budget journals can be reviewed to be used in the Florida PALM Oracle Business Intelligence tool. The Agency KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files.
5	Create Manual Revenue Estimates Budget Journals	The creation or update of revenue estimates budget journals is done via the Enter Budget Journals page online within Florida PALM, which can be used for a low number of revenue estimates budget journals.  Once the revenue estimates budget journals are successfully created manually, the Agency KK Budget Maintainers review and approve for posting to the budget ledger. Revenue estimates budget journals manually created are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.  The use of the Enter Budget Journals page online could produce errors preventing the creation or modification of revenue estimates budget journals. If there are no errors, then the revenue estimates budget journals can be reviewed to be posted.
6	Confirm ChartField Values	If budget journals are not created due to errors, the Agency KK Budget Maintainer will confirm if ChartField values have not been configured to create revenue estimates budget journals. The Agency KK Budget Maintainer follows the Subprocess 10.1.1

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Process Step ID	Process Step Title	Description of Process
		Agency Add or Modify ChartField Values Business Process to set up the appropriate ChartFields in Florida PALM. The Agency KK Budget Maintainer will confirm that any new ChartFields are successfully created before revenue estimates budget journals can be created.
7	Inbound Budget Journal Spreadsheet Upload	<p>Agency revenue estimates budget journals can be created directly into Florida PALM via the Spreadsheet Upload utility tool that is a Microsoft Excel application. This method can be used if there are a higher volume of revenue estimates budget journals to be created in Florida PALM.</p> <p>The Agency KK Budget Maintainer works directly in the Microsoft Excel application to access the Spreadsheet Upload Tool to create revenue estimates budget journals using the appropriate ChartField combinations to successfully save online.</p> <p>Revenue estimates budget journals are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p>
8	Execute Agency Revenue Estimates Import Process	<p>Once the revenue estimates budget journals are saved, the Execute Budget Import process program imports the revenue estimates budget journals into the budget header and budget line tables, to the budget ledger in Florida PALM, in preparation for review and approval. Once the revenue estimates budget journals are successfully created, the Agency KK Budget Maintainers review and approve for posting to the budget ledger.</p> <p>Revenue estimates budget journals created from the Spreadsheet Upload Tool are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.</p> <p>The execution of the budget import process could produce errors preventing the upload of the appropriations budget journals. If there are no errors, then the appropriations budget journals can be reviewed to be posted. The Agency KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files.</p>
9	Inbound Revenue Estimates Budget Journal	Agencies can extract revenue estimates data from agency business systems directly into Florida PALM via designated interface, in compliance with interface data file layout. This method can be used for the highest volume of revenue estimates budget journals to be created in Florida PALM.

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Process Step ID	Process Step Title	Description of Process
		Revenue estimates budget journals are routed internally via workflow functionality for review and approval. Separation of duties will be controlled through Commitment Control Security, i.e. Agency KK Budget Maintainers creating budget journals cannot approve the same the budget journals.
10	Review Process Monitor	The Agency KK Budget Maintainer uses the Process Monitor to verify budget journals have been created from manual entries, spreadsheet upload tool, and/or interface data files. The Posted Budget Journals Report is available for review to validate any budget journals posted. The Agency KK Budget Maintainer maintains and verifies all statewide internal documents processed, which includes posted budget journals reports.
11	Post Budget Journals	During the Estimated Revenue business process, budget revenue estimates journals are posted to record revenue estimates which are used to develop revenue projections and contribute to the FY end closing process. The Posted Budget Journals Report is available for review to validate any budget journals posted.
12	Notify Agency Programs of Successful Revenue Estimates Posted	The Agency KK Budget Maintainer notifies agency programs after revenue estimates budget journals have been successfully posted.
13	Outbound Budget Extract	Florida PALM will provide agencies the capability to export agency revenue estimates to agency business systems directly from Florida PALM by using the Outbound Budget Extract interface on-demand.

**FloridaPALM**

Budget Header | Budget Lines | Budget Errors

Unit 43000      Journal ID NEXT      Date 11/04/2021

\*Ledger Group       Fiscal Year 2022      Period 5

Control ChartField Fund      \*Currency

Budget Header Status None      Rate Type

\*Budget Entry Type       Exchange Rate

**Parent Budget Options**

Generate Parent Budget(s)

Use Default Entry Event

Parent Budget Entry Type

Budget Type Revenue

Attachments (0)

Long Description

254 characters remaining

Alternate Description

150 characters remaining

Budget Header | Budget Lines | Budget Errors

Figure 7: Budget Journals Entry Page, Budget Header Tab

**FloridaPALM** Add To ▾

Budget Header | **Budget Lines** | Budget Errors New Window

Unit 43000      Journal ID NEXT      Date 11/04/2021      Budget Header Status None

\*Process

▼ Lines Personalize | Find | View All | First 1-2 of 2 Last

Chartfields and Amounts

Delete	Line	Ledger	Budget Period	Fund	Set Options	Currency	Amount
<input type="checkbox"/>	1	CC_REV_BUD	2022	00079	<input type="button" value="Set Options"/>	USD	<input type="text"/>
<input type="checkbox"/>	2	CC_REV_BUD	2022	00081	<input type="button" value="Set Options"/>	USD	<input type="text"/>

Lines to add    Journal Line Copy Down

From Line  To

**Totals**

Total Lines 3      Total Debits 0.000      Total Credits 0.000

Budget Header | Budget Lines | Budget Errors

Figure 8: Budget Journals Entry Page, Budget Lines Tab

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## Ledger Impacts

Table 5: Ledger Impacts Included on Business Process Flow Diagrams

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Budget Ledger – Expenditure Budget Entry*	Increase/Decrease budget Increase/Decrease spending authority
	Budget Ledger – Expenditure Budget Transfer*	Decrease budget Decrease spending authority
	Budget Ledger – Revenue Estimate	Increase/Decrease revenue budget Increase/Decrease total revenue estimate balance

\*Applies to Appropriations, Releases, Reserves, Allotments, and Revenue Estimates.

## Key Reports

Table 6: Reports Included on Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	<b>KKR019 - Posted Budget Journals Report</b> – provides detail transactions regarding any budget journals posted (appropriations, allotments, Carry Forward, Certified Forward, estimated revenue, etc.) and available by designated journal type, time periods and ChartField combinations, and budget period (appropriation year).	Periodic	DFS, Agency
R2	<b>KKR008 - Schedule of Allotment Balances Report</b> – provides an accrual basis budget report within an expenditure category and account (object) code for recorded allotments, encumbrances, expenditures, and remaining balances. The report is grouped by Fund and/or Budget Entity and available at designated time periods by ChartField combinations.	Periodic	DFS, EOG/OPB, Agency
R3	<b>KKR018 - Agency Obligations Report</b> – provides encumbrances and payables, and by ChartField combinations.	Periodic	DFS, EOG/OPB, Agency
R4	<b>KKR028 - Budget vs. Actuals Report</b> - report that enables users to perform quick budget	Periodic	DFS, Agency

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Report Number	Report Description	Report Frequency	Audience
	variance analysis and provides insight into those areas that are close to going over budget. Displays budget, actual and variance information for revenue and total operating expenses monthly/quarterly tracking.		
R5	<b>KKR022 - Appropriations Budget Ledger Balances Reconciliation Report</b> – this report is configured to systematically reconcile the Florida PALM and LAS/PBS budget ledger balances and is delivered to DFS and EOG/OPB daily, as well as available on-demand. The report includes detail budget ledger balances for Florida PALM and LAS/PBS by Business Unit, Fund, Budget Entity, and Category-ChartField values, and budget period (appropriation year). Further, the report includes the following key data elements: Appropriations, Mandatory Reserve, Unbudgeted Reserve, and Releases balances.	Periodic	DFS, EOG/OPB
R6	<b>KKR001 - Budget to Actuals to Forecast Report</b> – Oracle Business Intelligence report displaying budgeted amounts to actuals and projections expenditures and revenues by Chart of Account code combinations and associated costs.	Periodic	DFS, Agency
R7	<b>KKR010 - Spend Plan Projections Report</b> – Oracle Business Intelligence report displaying balances of appropriations, encumbrances, expenditures, scheduled payments and available balances with a variable user-defined projection rates.	Periodic	DFS, Agency
R8	<b>KKR017 - Revenue Projections Report</b> – Oracle Business	Periodic	DFS, Agency

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Report Number	Report Description	Report Frequency	Audience
	Intelligence report displaying projected accounts receivable trends. Provides detail transactions of the revenue ledger group, including the ability to forecast/project revenues based on accounts receivable trends.		

**Note:** A complete list of reports may be found in the [Reports Catalog](#)<sup>1</sup>.

## Conversions

Table 7: Data Converted from External System to Florida PALM

Conversion Number	Conversion Description	Conversion Frequency	Source
KKC001	<b>Budgets</b> – Current appropriation budgets and fund cash balances.	One-time	DFS Enterprise System

**Note:** A complete list of conversions may be found in the [Catalog of Conversion Offerings](#)<sup>2</sup>. This is a protected publication that requires login. If your business or technical teams do not currently have access to the Smartsheet Florida PALM Dashboard, contact your Readiness Coordinator to request their access.

## Interfaces

Table 8: Interfaces Included on Business Process Flow Diagrams

Interface Number	Interface Description	Interface Frequency	Source	Target
KKI001	<b>Inbound Budget Journal</b> – Inbound interface containing General Appropriations Act (GAA)/Adjusted Appropriations, Supplementals, Budget Amendments, and Certified Forward Reversions (July & February). Agencies can load revenue data into Florida PALM as part of the estimated revenue process.	Periodic	LAS/PBS, Agency Business Systems	Florida PALM
KKI002	<b>Inbound Appropriation Budget Ledger Reconciliation</b> – Inbound interface containing the EOG/OPB published Appropriation Budget Ledger Reconciliation.	Daily	LAS/PBS	Florida PALM

<sup>1</sup> <https://myfloridacfo.com/floridapalm/financialswave/reporting>

<sup>2</sup> <https://app.smartsheet.com/dashboards/xW9gQgMRP6w5pfRGMQJh4wvP676gf2h4mf57hP1>



Interface Number	Interface Description	Interface Frequency	Source	Target
KKI009	<b>Outbound Budget Extract</b> – Outbound budget extract of budget journals from Florida PALM to agencies.	Periodic	Florida PALM	Agency Business Systems
KKI012	<b>Inbound Budget Journal Spreadsheet Upload</b> – Inbound interface containing budget journal entries loaded into the system en masse via the Import Budget Journal functionality, including Carry Forward Appropriations.	Periodic	Agency Business Systems	Florida PALM
KKI015	<b>Outbound Schedule of Allotment Balances</b> – Outbound interface containing the schedule of allotment balances to load to the EOG Transparency site.	Periodic	Florida PALM	DFS / LAS/PBS
KKI016	<b>Outbound Budget and Cash Balance Data</b> – Outbound interface containing budget and cash balance data to load to the CFO and EOG Transparency sites.	Periodic	Florida PALM	DFS / LAS/PBS
KKI017	<b>Outbound Trust Fund Disbursements - Appropriations Ledger</b> – Outbound interface containing trust fund disbursements to load to the EOG Transparency website.	Periodic	Florida PALM	LAS/PBS

**Note:** A complete list of interfaces may be found in the [Catalog of Interface Offerings](#)<sup>3</sup>. This is a protected publication that requires login. If your business or technical teams do not currently have access to the Smartsheet Florida PALM Dashboard, contact your Readiness Coordinator to request their access.

## Forms

Table 9: Forms Included on Business Process Flow Diagrams

Form Number	Form Description	End User Role
N/A		

<sup>3</sup> <https://app.smartsheet.com/dashboards/xW9gQgMRP6w5pfRGMQJh4wvP676gf2h4mf57hP1>

## Workflows

Table 10: Workflows Included on Business Process Flow Diagrams

Workflow Number	Workflow Description	End User Role
KKW001	<b>Budget Journal Workflow</b> – Workflow that routes budget journals for approval.	Agency KK Budget Maintainer

## Agency Configurations

Table 11: Configurations Defined and/or Maintained by Agencies

Configuration Number	Configuration Description	Frequency
C-KK005	Budget Definitions – Identifies each agency's control option for allotment budget structure.	As Needed

DRAFT

## Terminology

**Allotments** – planned expenditures of state appropriations recorded by agencies in the State's financial management system.

**Appropriations** – the legal authorization to make expenditures for specific purposes within the timeframes and amounts authorized by law.

**Appropriation Budget Ledgers Reconciliation** – process to compare Florida PALM and LAS/PBS budget ledgers and make consistent through corrections, as appropriate.

**Budget** – a proposed plan of revenue and expenditures for a given period.

**Budget Check** – compares the transaction to available spending authority. If there is available spending authority, the transaction continues processing. If there is not available spending authority, then the transaction stops. Budget Check exceptions are resolved via the Budget Execution and Management business process.

**Budgetary Obligations** – encumbrances and payables to denote the planned or committed use of budget for the payment of goods and/or services ordered.

**Budget Amendment** – legal means by which an adopted budget can be modified.

**Budget Entity** – a unit or function which reflects the organization to which funds are specifically appropriated in the GAA. A budget entity can be a department, division, program or service.

**Budget Import** – process to transfer files or data from LAS/PBS (an external system) into Florida PALM

**Budget Journal** – budgetary accounting entries recorded directly in Commitment Control ledger to update or transfer balances.

**Category** – a dual purpose code that either sub-defines appropriations or defines a revenue source.

**Chart of Accounts** – compilation of uniform data codes that are used for reporting governmental assets, liabilities, equities, revenues, and expenditures to the CFO. Uniform data codes capture specific details of the assets, liabilities, equities, revenues, and expenditures that are of interest to the public.

**ChartField** – the Florida PALM field that stores COA information and provides the basic structure to segregate and categorize transactional and budget data.

**Control** – the process of ensuring amounts do not exceed authorized budget limits.

**Fiscal Year** – any consecutive 12-month period designated as the official budget year of the financial reporting entity. The FY for the State of Florida begins on July 1 and ends the following June 30.

20.1 Enter and Process Budget Journals

**General Appropriations Act (GAA)/Adjusted Appropriations** – includes line items and back of the bill appropriations, vetoes, supplementals, failed contingents, nonoperating, releases (1st quarter), reorganizations, transfers, debt service, and reserves.

**Legislative Appropriation System/Planning and Budgeting Sub-system (LAS/PBS)** – applications that manage the budget/appropriations preparation, approval, and execution process for the State. The Executive Office of the Governor/Office of Policy and Budget (EOG/OPB) is required to develop the planning and budgeting system and to provide services to the Legislature for the support and use of the Legislative Appropriations System. The LAS/PBS is managed by a steering committee composed of three members: the Director of the Office of Policy and Budget, the Staff Director of the House Appropriations Committee, and the Staff Director of the Senate Appropriations Committee.

**Oracle Business Intelligence (BI)** – Oracle Business Intelligence is a Florida PALM reporting tool that is used for strategic analysis via dashboards, data visualization, historical data analysis and ad hoc queries.

**Releases** – the method used for controlling the availability for use of an appropriation in which the amount of budget is identified (usually released quarterly in the case of general revenue and annually for trust funds and certain categories).

**Reserves** – a budgeted amount segregated from available appropriations and held until certain conditions set by the Legislature are met by an agency at which time they are released to the agency for their use.

**Spreadsheet Upload** – a process to transfer data within a Microsoft Excel spreadsheet systematically into Florida PALM to create budget journals.

**Supplemental Appropriations** – appropriations enacted by the legislature independent of the GAA. This can include further clarification and intent from the Legislature and may also include appropriations authorized by special proclamations, acts or other legislation not appearing in the GAA.

**Workflow** – orchestrated and repeatable patterns of business activity enabled by the systematic organization of resources into processes with specific approvals that transform materials, provide services, or process transactional information.