

CW.20.1 Enter and Process Budget Journals

Revision History

Version	Date	Revision Notes
1.0	10/19/2020	Accepted Version

Table of Contents

Business Process Overview	4
Dependencies and Constraints	4
Business Process Flow Details	5
Ledger Impacts	13
Reports	14

Business Process Overview

The Enter and Process Budget Journals business process addresses how Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) appropriations data files are transferred to Florida PALM, the daily reconciliation of Florida PALM and LAS/PBS budget ledgers, the reallocation of appropriations and releases at the Florida PALM transactional fund level, and the transfer of terminated trust funds balances.

The business subprocesses included are:

- 20.1.1 – Post Appropriations
- 20.1.3 – Budget Ledger Reconciliation
- 20.1.5 – Trust Fund Balances Transfer
- 20.1.6 – Reallocation of Appropriations to Transactional Funds

Dependencies and Constraints

- Authorized appropriations within the General Appropriations Act (GAA), other substantive legislative bills, or through budget amendments, 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.
- Agency appropriation balances should not exceed appropriations that are authorized in the General Appropriations Act (GAA) and subsequently adjusted to reflect vetoes, supplementals, failed contingents, and current FY budget amendments.
- The Department of Financial Services, (DFS) and EOG/OPB work collaboratively to reconcile Florida PALM and LAS/PBS budget ledgers daily, including the identification and resolution of errors.
- 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.
- Agencies have the option to request the reallocation of appropriations and releases to transactional funds as a management tool.
- 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.
- DFS and EOG/OPB issue memorandums that provide direction and guidance for the management of appropriations.

Business Process Flow Details

Table 1: Post Appropriations

CW.20.1.1 Post Appropriations		
Swim Lanes – Definition	<p>DFS Budget Approver: DFS role responsible to approve Appropriations, Release, and Reserve Budget Journals</p> <p>DFS Budget Processor: DFS role responsible to create, process, and manage Appropriations, Release, and Reserve Budget Journals</p> <p>EOG/OPB: (Non-Florida PALM role) Responsible for publishing appropriations, including budget adjustments in LAS/PBS; and functions performed by Systems Design and Development (SDD)</p>	
Process Step ID	Process Step Title	Description of Process
1	Develop/Publish Appropriations Data Files	<p>EOG/OPB develops and publishes appropriations data files consisting of the GAA/Adjusted Appropriations, Vetoes, Supplemental Appropriations, Contingents, Releases, Reserves, Non-Operating, and Budget Amendments for Appropriations Budget Journals.</p> <p>There are instances whereas additional appropriations data files will be sent for Back of Bill Appropriations, Reappropriations, and Administered Funds Distributions and/or Reorganization.</p>
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	Appropriations Data Files	<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 Budget Processor 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	Interface appropriations data files are loaded to create Appropriations, Releases, and Reserves budget journals in Florida PALM. The Execute Budget Import Process imports interfaced appropriations data files from LAS/PBS into Florida PALM. If there are no errors with the Execute Budget Import process, budget journals are created.

Process Step ID	Process Step Title	Description of Process
		<p>Once appropriations budget journals are successfully created, they are reviewed by the DFS Budget Processor, who makes the appropriations available for posting to the Budget Ledger.</p> <p>Through the Execute Budget Import Process, if there are errors, the records with errors are not loaded into Florida PALM and subsequent budget journals are not created. The DFS Budget Processor uses the LAS/PBS Appropriations Status Report to identify any errors within the LAS/PBS appropriations data files transferred to Florida PALM.</p>
6	Confirm ChartField Value is Configured	<p>If budget journals are not created, the primary reason is due to new budgetary ChartField values for which appropriations have been published by LAS/PBS but have not been established in Florida PALM prior to the Execute Budget Import execution process.</p> <p>The secondary reason budget journals are not created, is LAS/PBS budgetary codes do not match existing Florida PALM account codes.</p> <p>In both instances, the DFS Budget Processor follows the Set Up and Maintain Chart of Accounts Business Process to set up the appropriate ChartFields in Florida PALM.</p>
7	Enter Manual Budget Journals	<p>Once the ChartFields have been set up in Florida PALM, the appropriations records that failed the Execute 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 a lower volume of appropriations to be created directly in Florida PALM. The DFS Budget Processor navigates to the Budget Journals Page and creates the appropriations for the designated agency using applicable ChartField combinations. The DFS Budget Processor inputs all details as needed from the LAS/PBS appropriations data to successfully save the entry online.</p>
8	Create via Spreadsheet Upload	<p>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 a higher volume of appropriations to be created directly in Florida PALM.</p>

Process Step ID	Process Step Title	Description of Process
		The DFS Budget Processor works directly in the Microsoft Excel application to access the Spreadsheet Upload utility 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. Budget journals created from the spreadsheet upload are routed to the DFS Budget Approver via workflow functionality.
9	Execute Budget Import Process	Once a spreadsheet upload file has been created, the Execute Budget Import process program imports appropriations data into the Budget Header and Budget Line tables in preparation for review and posting.
10	Post Budget Journals	<p>During the Post Appropriations business process, appropriations' budget journals are posted to update the budget ledgers.</p> <p>During the Budget Ledger Reconciliation business process, reconciliation budget journals are posted to ensure Florida PALM and LAS/PBS ledgers are in balance.</p> <p>During the Reallocation of Appropriations to Transactional Funds business process, appropriations and releases budget journals are posted to update budget ledgers to reflect the reallocation of appropriations and releases at the Florida PALM transactional fund level.</p> <p>During the Trust Fund Balance Transfer business process, fund termination budget journals are posted to update budget ledgers of transferred trust fund balances as statutorily mandated.</p> <p>During the Budget Close business process, reversion appropriations budget journals are created for Carry Forward and Certified Forward reversions. Upon running the Budget Close process, reversion amounts are posted to the Budget Ledger. Reports and queries are generated after budget journals have been posted to confirm the posting.</p>
11	Financial Data for Transparency Reporting	Florida PALM provides financial data to LAS/PBS and DFS for EOG's and CFO's transparency websites, on-demand and nightly.
12	Maintain Internal Documentation	The DFS Budget Approver maintains internal documentation and verifies all statewide documents processed, which includes posted budget journals reports.

Process Step ID	Process Step Title	Description of Process
13	Notify Agencies of Successful Budget Load	Once appropriations have been successfully posted, the DFS Budget Processor will include global notification to agencies of the successful budget load.
14	Receive Successful Budget Load Notification	Once appropriations have been successfully posted, the EOG/OPB receives notification of successful budget load.

Table 2: Budget Ledger Reconciliation

CW 20.1.3 – Budget Ledger Reconciliation		
Swim Lanes – Definition	<p>DFS Budget Processor: DFS role responsible to create, process and manage Appropriations, Release, and Reserve Budget Journals</p> <p>DFS Budget Approver: DFS role responsible to approve Appropriations, Release, and Reserve Budget Journals</p> <p>EOG/OPB: (Non-Florida PALM role) Responsible for publishing appropriations including budget adjustments in LAS/PBS and functions performed by Systems Design and Development</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	Appropriations Budget Ledger Reconciliation Daily File	EOG/OPB transmits the Appropriations Budget Ledgers Reconciliation daily file, as a normal course of day-to-day operations. This data file contains daily balances of appropriations as captured in LAS/PBS, which includes the fund, budget entity, category, appropriations, mandatory reserve, unbudgeted reserve, releases, and budget period (appropriation year).
3	Load LAS/PBS Appropriations Reconciliation Daily File	DFS receives the Appropriations Budget Ledgers Reconciliation daily file and it is loaded into Florida PALM for systematic reconciliation of Florida PALM and LAS/PBS budget ledgers.
4	Run and Distribute Appropriation Budget Ledgers Reconciliation Reports	The Appropriation Budget Ledgers 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 Appropriation Budget Ledgers Reconciliation process, reconciliation reports are generated for use and electronically distributed to DFS and EOG/OPB in preparation of analysis.

Process Step ID	Process Step Title	Description of Process
		<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> <p>DFS receives request from EOG/OPB to run Appropriation Budget Ledgers Reconciliation process in Florida PALM to compare the appropriation balances in LAS/PBS to the Florida PALM budget ledgers balances.</p>
5	Research and Identify Any Reconciling Items with EOG/OPB	If budget ledgers are not in balance, the appropriation budget ledger reconciliation reports list Florida PALM and LAS/PBS budgetary codes and balances which are unmatched. DFS and EOG/OPB maintains constant communication to collaboratively take appropriate actions to resolve any issues.
6	Record Correcting Budget Journals	<p>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. DFS generates appropriation reconciliation reports after Florida PALM budget journals have been processed.</p> <p>Budgetary posting budget journals include all transactions that require a posting to Florida PALM budget ledgers.</p>
7	Review Budget Journals	DFS Budget Approver reviews budget journals created and runs the Appropriation Budget Ledgers Reconciliation process. The process generates reconciliation reports which are electronically distributed to DFS and EOG/OPB in preparation of analysis.
8	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.
9	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.

Table 3: Trust Funds Balances Transfer

CW 20.1.5 – Trust Funds Balances Transfer		
Swim Lanes – Definition	<p>Agency Budget Processor: Agency role responsible for the submission to transfer trust fund balances</p> <p>DFS Budget Approver: DFS role responsible to approve transfer of trust fund balances Budget Journals</p> <p>GL Journal Processor: Role responsible for creating journals subject to audit</p>	
Process Step ID	Process Step Title	Description of Process
1	Monitor Legislative Trust Fund Actions	<p>Agencies monitor Legislative trust fund actions throughout the LBR Cycle and the Legislative session. Once the Legislature has determined to terminate a trust fund, the agency will adhere to the Laws of Florida directives and take appropriate steps to prepare trust fund for termination status.</p> <p>DFS also monitors Legislative trust fund actions using different methods throughout the Legislative session. The DFS/Chief Financial Officer must close out and remove a terminated trust fund from various state accounting systems using generally accepted accounting principles concerning warrants outstanding, assets, and liabilities.</p>
2	Process Obligations & Receipts	<p>Agencies process all expenditure obligations and revenue receipts of the terminated trust fund in the Departmental Florida Accounting Information Resource (FLAIR) system, as required by law. Agencies adhere to DFS and EOG/OPB agency addressed memorandum regarding the fiscal year end closeout process.</p> <p>Agencies will use Florida PALM online inquiry screens, reports and Departmental FLAIR reports, including the Schedule of Allotment Balances, Encumbrance and Trial Balance reports.</p> <p>The amounts identified as incurred obligations must not exceed available appropriations balances by Business Unit, Fund, Budget Entity, Category ChartField values, and budget period (appropriation year).</p>
3	Analyze / Confirm Balances	Agencies review all financial account balances information to determine if the trust fund has balances that are required to be transferred.
4	Review / Prepare Balances Transfer	Agencies review and prepare appropriate Departmental FLAIR transactions for balance transfers needed, prior to June 30.

Process Step ID	Process Step Title	Description of Process
5	Receive Inbound Journal Transfer Voucher Data	Florida PALM receives Inbound Journal Transfer Voucher Data via interface from Departmental FLAIR.
6	Post Journal	Journals generated from the Inbound Journal Transfer Voucher Data interfaces is posted. Upon posting, balances and appropriate ledgers update and are available for reporting purposes.
7	Validate / Adjust Balances	<p>The DFS Budget Approver validates that the agency has identified and transferred all remaining balances and revenue receipts of the trust fund to be terminated.</p> <p>DFS will use Florida PALM online inquiry screens and the Funds Available Overview report as a part of the validation to review and ensure all financial account balances are brought to zero.</p> <p>The DFS Budget Approver notifies the agency of any identified remaining balances to be resolved. The DFS Budget Approver may also perform appropriate balance transfers and notify agencies.</p>
8	Maintain Internal Documentation	<p>The DFS Budget Approver maintains internal documentation and verifies all statewide documents are processed, which includes posted budget journals reports.</p> <p>The DFS Budget Approver notifies the DFS COA Maintainer that trust fund balances have been transferred and the budgetary and transactional funds can be prepared for inactivation in Florida PALM.</p>
9	Notify EOG/OPB of Successful Balance Transfers	DFS Budget Approver notifies EOG/OPB of successful balance transfers of terminated trust fund.

Table 4: Reallocation of Appropriations to Transactional Funds

CW 20.1.6 – Reallocation of Appropriations to Transactional Funds	
Swim Lanes – Definition	<p>Agency Budget Processor: Agency role responsible for the submission to reallocate Appropriations and Releases Budget Journals</p> <p>DFS Budget Approver: DFS role responsible to approve reallocation of Appropriations and Releases Budget Journals</p> <p>DFS Budget Processor: DFS role responsible for processing reallocation of Appropriations and Releases Budget Journals</p>

Process Step ID	Process Step Title	Description of Process
1	Create / Submit Budget Spreadsheet Upload	<p>Florida PALM provides all agencies the functionality to reallocate appropriations and releases from budgetary funds to transactional funds, for day-to-day operations and to assist budget management methods. The reallocation of appropriations and releases from budgetary funds to transactional funds will occur initially, after the General Appropriations Act/Adjusted Appropriations are posted and agencies are notified. Agencies can also adjust reallocated appropriations and releases throughout the fiscal year as needed.</p> <p>The Agency Budget Processor reviews current fiscal year appropriations to determine the reallocation of appropriations and releases appropriately.</p> <p>The Agency Budget Processor creates and submits an Excel budget spreadsheet that includes Florida PALM ChartField values along with the amounts for reallocation of appropriations and releases. The reallocated appropriations and releases must remain in balance with the GAA/Adjusted Appropriations for the agency.</p>
2	Receive Budget Spreadsheet Upload	DFS Budget Processor receives agency Excel budget spreadsheet for the reallocation of appropriations and releases.
3	Execute Budget Import Process	Once a spreadsheet upload file has been created and received by DFS, the Execute Budget Import process program imports reallocation of appropriations and releases data into the Budget Header and Budget Line tables. Systematic validation and edits occur in preparation for review and posting of appropriations and releases budget journals.
4	Determine Sufficient Funds	<p>The DFS Budget Processor reviews and determines through systematic validation and edits, that the agency has sufficient funds for the reallocation of appropriations and releases within Florida PALM. With sufficient funds, budget journals will be posted to update budget ledgers to reflect the reallocation of appropriations and releases are created.</p> <p>If insufficient funds are available, DFS Budget Processor notifies the agency without processing request and the agency can resubmit.</p>
5	Enter Manual Budget Journals	The Manual Budget Journals Page online is an option for a lower volume of budget journals to be created directly in Florida PALM. The DFS Budget Processor navigates to the Manual Budget Journals Page and creates the reallocation

		of appropriations and releases budget journals for agencies using provided ChartField combinations. The DFS Budget Processor inputs all details as needed from the Excel budget spreadsheet to successfully save the entry online.
6	Confirm ChartField Value is Configured	DFS Budget Processor validates ChartField values within Florida PALM and if budget journals are not created, the DFS Budget Processor follows the Set Up and Maintain Chart of Accounts business process to set up the appropriate ChartFields in Florida PALM.
7	Maintain Internal Documentation	The DFS Budget Approver maintains internal documentation and verifies all statewide documents are processed, which includes posted budget journals reports.
8	Notify Agency of Successful Reallocations	Once budget journals have been successfully posted, the DFS Budget Processor will include notification to agency of the successful reallocation of appropriations and releases.
9	Extract Reallocations Data	Florida PALM generates and exports the reallocation of appropriations and releases data, which is interfaced to agencies for use in agency business systems.
10	Outbound Extract of Budget Journals	An outbound extract of budget journals created as a result of the reallocation of appropriations and releases process is available to agencies.

Ledger Impacts

Table 5: Ledger Impacts Included on CW Business Process Model Flow

Ledger Impact ID	Ledger Impact Title	Ledger Impact Description
L11	Budget Ledger – Expenditure Budget Entry*	Increase Budget Increase Spending Authority
	Budget Ledger – Expenditure Budget Transfer*	Decrease Budget Decrease Spending Authority
	Carry Forward – Budget Close (July)	
	Budget Ledger - Unobligated Carry Forward Balances	Decrease budget Decrease remaining spending authority
	Budget Ledger - Continuing Appropriations Balances	Budget remains the same Remaining spending authority remains the same

*Applies to Appropriations, Releases, and Reserves.

Reports

Table 6: Reports Included on CW Business Process Model Flow

Report Number	Report Description	Report Frequency	Audience
R1	LAS/PBS Appropriations Exception Report – provides detail transactions regarding any errors within the LAS/PBS appropriations data files (any budgetary codes, multiple fund match and/or no fund match found, including associated EOG codes) transferred to Florida PALM by Business Unit, Fund, Budget Entity, and Category Chartfield values, and budget period (appropriation year).	Periodic	DFS
R2	Posted Budget Journals Report – 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
R3	Appropriations Budget Ledger Balances Reconciliation Report – 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, Category, and Program Component Chartfield values, and budget period (appropriation year). Further, the report includes the following key data elements: Appropriations, Mandatory Reserve, Unbudgeted Reserve, Releases, and Disbursements balances.	Periodic	DFS, EOG/OPB
R4	Crosswalk Value Report – report listing all statewide FLAIR values and the corresponding Florida PALM values	Periodic	DFS, Agency

Report Number	Report Description	Report Frequency	Audience
R5	Budget Reallocation Upload Exception Report – provides detail transactions regarding any errors for reallocations of appropriations and releases to the transactional fund level to ensure a balanced Appropriations Ledger and Schedule of Allotment Balances Reports are available at ChartField combinations.	Periodic	DFS, Agency