

# CW.20.3 Perform Budget Close

## Revision History

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



## Table of Contents

|                                     |    |
|-------------------------------------|----|
| Business Process Overview .....     | 5  |
| Dependencies and Constraints .....  | 5  |
| Business Process Flow Details ..... | 6  |
| Ledger Impacts .....                | 19 |
| Reports .....                       | 19 |

## Business Process Overview

The Perform Budget Close business process addresses the Perform Budget Close within Florida PALM which addresses how the State manages and supports the close-out of appropriations. Agencies continue to follow the Department of Financial Services (DFS) and the Executive Office of the Governor/Office of Policy Budget (EOG/OPB) published memorandums that provide instructions, guidance, and deadlines for fiscal year end (FYE) activities including Carry Forward and Certified Forward, while using Departmental Florida Accounting Information Resource (FLAIR). The Perform Budget Close Business Process contemplates the transfer of data files from Florida PALM and Departmental FLAIR to MyFloridaMarketPlace (MFMP) and the Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) in completion of the Carry Forward and Certified Forward processes.

The business subprocesses included are:

- 20.3.1 Carry Forward
- 20.3.2 Certified Forward

## Dependencies and Constraints

- Florida PALM manages the Carry Forward and Certified Forward systems processes and interaction with LAS/PBS for agencies.
- Agencies continue internal budget management and accounting practices by using Departmental FLAIR for all Carry Forward and Certified Forward transactions.
- Agencies will manage budget exception errors within Florida PALM.
- Each agency is required to use the Florida PALM for all Carry Forward and Certified Forward processes.
- 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 fiscal year (FY) budget amendments.
- Authorized/Adjusted appropriations are required to be released prior to recording an expenditure.
- Agencies continue to have access to the Information Warehouse and Departmental FLAIR reports (e.g., Schedule of Allotment Balances and Encumbrance Reports).
- Agencies are provided access to Florida PALM to retrieve reports needed to complete the budgetary process.
- Extracts of Florida PALM data is available for users in the Florida PALM Chart of Accounts (COA) structure.

## Business Process Flow Details

Table 1: Process Steps Included on CW Business Process Model Flow

| CW. 20.3.1 – Carry Forward |   |   |
|----------------------------|---|---|
| Swim Lanes – Definition    | <p><b>Agency Budget Maintainer:</b> Agency roles responsible for managing Budget Close (Carry Forward and Certified Forward) task assignments as directed</p> <p><b>DFS GL Close Processor:</b> DFS roles responsible for the processing of the Budget Close (Carry Forward and Certified Forward) budget journals</p> <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> |   |
| Process Step ID            | Process Step Title  | Description of Process  |
| 1                          | Prepare for Budget Close  | <p>DFS prepares for Budget Close to confirm all Actuals General Ledger (GL) activities have been completed in the closing FY. Any Actuals GL activities not recorded in the closing FY are no longer eligible to be recorded in the closing FY after Budget Close. DFS monitors and processes payments to validate compliance with the legislative intent.</p> <p>DFS and EOG/OPB publish memorandums that provide instructions, guidance, and deadlines for FY end activities including Carry Forward and Certified Forward. These memorandums are typically published starting in the month of April of each FY. The first DFS memorandum provides information related to undisbursed appropriations for operations, identified as incurred obligations and certified Fixed Capital Outlay (FCO) undisbursed appropriations, pursuant to Section 216.301, F.S.</p> <p>DFS generates and publishes the Carry Forward Monitoring Report (on-line query) to commence reviews of agency incurred obligations.</p> |
| 2                          | Receive EOG/OPB Approval for Continuing Appropriations  | <p>DFS receives and reviews Carry Forward Appropriations documentation for informational purposes and to process the appropriate transaction at the beginning of the FY. DFS also receives the Legislative Branch Carry Forward Funds Letter.</p> <p>The Florida Legislature (House/Senate) prepares and transmits Legislative Branch Carry Forward Funds Letter to EOG/OPB, DFS and other appropriate offices. The letter is prepared pursuant to the provisions of Section 216.1811(2), F.S., to retain the FY end budget balances for all legislative budget entities and to retain the balances in the carry forward funds for all legislative budget entities until further direction is given by the Presiding Officers of the Florida Legislature.</p>   |

| Process Step ID | Process Step Title              | Description of Process  |
|-----------------|---------------------------------|---|
|                 |                                 | <p>The Budget Close process is configured with rule sets for those agencies with legislative authority for continuing appropriations.</p>   |
| 3               | Process Agency Obligations      | <p>Agencies receive agency addressed memorandum regarding undisbursed appropriations and process obligations as part of the FY end closeout process.</p> <p>Agencies continuously review and monitor the Carry Forward Monitoring Report. Agencies take appropriate steps to resolve transaction exceptions.</p> <p>The amounts identified as incurred obligations must not exceed available appropriation balances by Fund, Budget Entity, Category, and budget period (appropriation year).</p>   |
| 4               | Perform Budget Close Activities | <p>DFS will automatically mark all accounts payable and encumbrance subsidiary records in Departmental FLAIR that have an operating appropriation at the end of the fiscal year as incurred obligations (i.e., marked with a "C") except for:</p> <ul style="list-style-type: none"> <li>• Accounts payable and encumbrance records with a local state fund;</li> <li>• Memo accounts receivables and encumbrances, which do not include a vendor number; and</li> <li>• Accounts receivables.</li> </ul> <p>Agencies may adjust the automatic marking of their subsidiary records using the FLAIR Request for Certifications (CF) function by the end of the fiscal year.</p> <p>Agencies may manually mark or unmark items for incurred obligations during the timeframe designated by DFS. The prior period indicator field in Departmental FLAIR should be marked as applicable to update the balance by the designated deadline.</p> |
| 5               | Manage Transaction Exceptions   | <p>Agencies take appropriate steps to manage all transaction exceptions within Florida PALM, including edit and/or delete of transactions.</p> <p>Agencies continue to process incurred obligations as part of the FY end closeout process, ensuring that transactions processed do not exceed available appropriation balances by Fund, Budget Entity, Category, and budget period (appropriation year).</p>   |

| Process Step ID | Process Step Title                                   | Description of Process   |
|-----------------|--|--|
|                 |  | Agencies and DFS review and monitor the Carry Forward Monitoring Report continuously, which is an iterative process.   |
| 6               | Confirm/Resolve Transaction Exceptions               | <p>DFS conducts review of Agency Incurred Obligations by using the Carry Forward Monitoring and Budget Exceptions Reports.</p> <p>Agencies with transaction exceptions are contacted to take appropriate steps to resolve appropriately. DFS and agencies proceed with an iterative process and provide support to agencies as needed.</p> <p>DFS and agencies continue to monitor Carry Forward Monitoring and Budget Exceptions Reports until all transaction exceptions are resolved.</p>   |
| 7               | Publish Agency Operating Recap / FCO Detail Reports  | <p>DFS publishes Agency Operating Recap / FCO Detail Reports.</p> <p>Agencies transmit a pdf of the FLAIR Carry Forward Agency Recap Report for operational budget and, if applicable, the FLAIR FCO Certified Forward Request Detail Report with Agency Head Certification to EOG/OPB.</p> <ul style="list-style-type: none"> <li>• Agencies with FCO will transmit one copy of the report to the Department of Management Services, Division of Real Estate Development and Management.</li> <li>• DFS provides support to agencies with any questions regarding Carry/Certified Forward Reports.</li> </ul> <p>Agencies generate FLAIR Carry/Certified Forward Request Reports for all appropriation categories to maintain records for agency auditing purposes.</p> <p>EOG/OPB reviews and conducts different levels of review of Agency Recap Reports for operational and FCO appropriations. Agencies identify any issues and collaborate with EOG/OPB if there are adjustments warranted. This is an iterative process between EOG/OPB and agencies. EOG/OPB makes any adjustments necessary, as agencies do not have access to LAS/PBS currently.</p> |
| 8               | Identify Eligible Carry Forward Incurred Obligations | <p>DFS systematically identifies all accounts payable and encumbrance subsidiary records in Departmental FLAIR that have an operating appropriation at the end of the FY as incurred obligations.</p> <p>DFS and EOG/OPB establishes policy to incorporate additional Accounts Payable (Type A), Encumbrances (Type B), Accounts Receivable (Type C), Central Accounts Data</p>  |



| Process Step ID | Process Step Title   | Description of Process  |
|-----------------|--|---|
|                 |  | (Type D), and FCO (08XXXX and 14XXXX appropriation categories) (Type E) prior to budget close as outlined in the Closing Process memorandum.  |
| 9               | Extract / Transfer Agency Incurred Obligations to MFMP               | DFS generates and transfers an export data file from Departmental FLAIR of Agency Incurred Obligations to MFMP at the end of the FY. The export data file is used to mark incurred obligations in MFMP for all agencies that selected the automatic marking of subsidiary records and is reflected in legacy FLAIR data elements.   |
| 10              | Extract Tentative Carry Forward / Certified Forward Balances (July)  | DFS generates an export data file from Florida PALM of Tentative Carry Forward / Certified Forward balances as of June 30 as part of the FY end closing activities. This export data file of Tentative Carry Forward / Certified Forward balances is reflected in the Florida PALM COA.   |
| 11              | Transfer Tentative Carry Forward / Certified Forward Balances (July) | DFS transfers tentative Carry Forward and Certified Forward balances file as of June 30 as part of the FY end closing activities. The following balances files are transferred: <ul style="list-style-type: none"> <li>• Operating &amp; FCO Unexpended Releases,</li> <li>• FCO Unexpended Appropriations Less Mandatory Reserve,</li> <li>• Total FCO Unbudgeted Reserve, and</li> <li>• FCO Approved Budget Unreleased.</li> </ul> |
| 12              | Receive Tentative Carry Forward / Certified Forward Balances (July)  | EOG/OPB receives and loads to LAS/PBS the tentative Carry Forward and Certified Forward balances files, as of June 30.  |
| 13              | Verify Tentative Carry Forward / Certified Forward Balances (July)   | EOG/OPB verifies tentative Carry Forward & Certified Forward Balances.  |
| 14              | Extract / Transfer Agency Incurred Obligations to LAS/PBS            | DFS generates and transfers an export data file from Departmental FLAIR of Agency Incurred Obligations to LAS/PBS at the end of the FY.   |
| 15              | Receive/Load Agency Incurred Obligations                             | EOG/OPB receives and loads all Agency Incurred Obligations to LAS/PBS.  |
| 16              | Verify Loads/ Perform Carry Forward Technical Review                 | EOG/OPB verifies loads & performs technical compliance reviews to determine unobligated Carry Forward amounts. The verification and technical compliance reviews are inclusive of the Tentative Carry Forward / Certified Forward Balances, Agency Incurred Obligations (Operating and FCO) data files and creates reversion entries.   |
| 17              | Determine/Post 1 <sup>st</sup> Operating                             | Once EOG/OPB has finalized the technical compliance reviews, EOG/OPB creates reversion entries, as per Sections 216.301(a) and (b), F.S.  |

| Process Step ID | Process Step Title                                       | Description of Process   |
|-----------------|--|--|
|                 | Reversion Balances                                       | <p>EOG/OPB determines and posts 1<sup>st</sup> Operating (Carry Forward) appropriation reversion balances as part of Budget Close in LAS/PBS.</p> <p>Any balances in operating accounts held in unbudgeted reserve on June 30 and unreleased appropriation balances do not carry forward.</p>  |
| 18              | Transfer 1 <sup>st</sup> Operating Reversion Balances    | EOG/OPB transfers 1 <sup>st</sup> Operating (Carry Forward) appropriation reversion balances from LAS/PBS to Florida PALM.   |
| 19              | Receive 1st Operating Reversion Balances                 | DFS receives 1st Operating (Carry Forward) appropriation reversion balances from LAS/PBS to Florida PALM for reconciliation purposes to initiate the Budget Close process (July) in Florida PALM. Using the 1st Operating (Carry Forward) appropriation reversion balances and the Legislative Branch Carry Forward Funds letter, closing rules are configured.  |
| 20              | Adjust Agency Incurred Obligations                       | <p>EOG/OPB publishes the Operating Reversions Memorandum, which notes that a technical review of the incurred obligations, as identified by each agency, has been processed and reversion entries posted in the appropriation ledger within LAS/PBS.</p> <p>If the EOG/OPB reversions differ from the Florida PALM requested carry forward amounts, a balance adjustment in Florida PALM is required prior to running the closing rules. DFS and EOG/OPB communicates to agencies any adjustments of requested carry forward for operating accounts due to technical reasons determined by EOG/OPB.</p> <p>DFS adjusts the requested Carry Forward amounts in Florida PALM to reflect the amounts provided by the EOG/OPB to support running the budget closing rules. The adjustments are communicated to agencies. Agencies make appropriate adjustments to the source data to reflect the updates from the EOG/OPB.</p> |
| 21              | Review and Update Transactions                           | Agencies collaborate with DFS to make the necessary adjustments to the carry forward source transactions as appropriate. Agencies ensure that adjustments made to source transactions reconcile to carry forward balances.   |
| 22              | Configure Closing Rule #2 Based on EOG/OPB Documentation | The Budget Close process includes closing configuration for the subset of agencies with Continuing Appropriation as defined by Section 216.011(1)(i), Florida Statutes (F.S.); Appropriations automatically renew without further  |

| Process Step ID | Process Step Title  | Description of Process   |
|-----------------|---|--|
|                 |   | legislative action, period after period, until altered or revoked by the Legislature.  |
| 23              | Budget Close (July)<br>– Execute Rule #1A<br>(Unobligated Carry Forward Balances) | <p><b><u>Carry Forward Operating Appropriation Budget Close</u></b><br/>           The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #1A (Unobligated Carry Forward Balances)</b></p> <p>For those agencies who have operating and FCO appropriations, each agency’s appropriations proceed with the appropriate operating or FCO processes.</p> <p>During the Budget Close business process, budget journals are created for Carry 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> |
| 24              | Budget Close (July)<br>– Execute Rule #2<br>(Continuing Appropriations Balances)  | <p><b><u>Carry Forward Operating Appropriation Budget Close</u></b><br/>           The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #2 (Continuing Appropriations Balances)</b></p> <p>During the Budget Close business process, budget journals are created for Carry 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>   |
| 25              | Run Budget Close Reports (July)   | The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the close process.   |
| 26              | Analyze Budget Close Reports (July)   | The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.  |
| 27              | Run Budget Close Undo Process   | The Execute Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (e.g., ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.  |
| 28              | Correct Budget Close Issue(s)   | Once the Undo process step is run, appropriate corrections can be made so that all errors are addressed. Once all  |

| Process Step ID | Process Step Title                                      | Description of Process  |
|-----------------|---|---|
|                 |   | errors are resolved, the Budget Close process can be re-executed.   |
| 29              | Communicate Budget Close to Agencies                    | <p>Once the Budget Close process has been successfully executed and all results have been successfully validated, the Budget Close process is complete.</p> <p>DFS includes a global notification to agencies of the successful Budget Close to all agencies through Florida PALM. Agencies continue to process payments during the Carry Forward period.</p>   |
| 30              | Review Balances and Obligations                         | <p>Once the Budget Close process is complete for the closing FY and agencies receive global notification, agencies continue processing payments and begin review of Appropriation Carry Forward balances and obligations to confirm the results of the closing FY before beginning the transactions in the new FY.</p> <p>EOG/OPB publishes Operating Reversions Memorandum, which notes that a technical review of the incurred obligations, as identified by each agency, has been processed and reversion entries posted in the appropriation ledger within LAS/PBS.</p> <p>EOG/OPB communicates to agencies any adjustments of requested carry forward for operating accounts due to technical reasons that were made and work with agencies to enable adjustments to LAS/PBS Column A01. Column A01 holds the agency's Actual Prior Year Expenditures.</p> |
| 31              | Create Final Payments of Encumbered Obligations by 9/30 | Once agencies have successfully confirmed the Appropriation Carry Forward balances and encumbered obligations from the closing FY, the agencies begin activities in the new FY to create final payments to the encumbered obligations from the closing FY before they expire by September 30 for the succeeding New FY.   |
| 32              | Process Final Payments of Incurred Obligations by 9/30  | DFS processes final payments of incurred obligations for agencies until the end of September, which includes MFMP disbursement transactions pursuant to Section 216.301(1)(b), F.S. The final submission and received deadline dates are determined and published by DFS.   |
| 33              | Refer to EOG/OPB Approval for Continuing Appropriations | DFS receives and reviews EOG/OPB reconciliation of calculated projections of agency continuing appropriations to process the appropriate transactions at the beginning of the FY. The Budget Close process is configured differently for those agencies with legislative authority for continuing appropriations.   |

| Process Step ID | Process Step Title   | Description of Process  |
|-----------------|--|---|
|                 |  | During the Budget Close business process, budget journals are created for Carry 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.  |
| 34              | Budget Close (September) – Execute Rule #1B (Reversions Unexpended Carry Forward Balances) | <p><b><u>Carry Forward Operating Appropriation Budget Close</u></b><br/>           The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #1B (Reversions Unexpended Carry Forward Release Balances)</b></p> <p>During the Budget Close business process, budget journals are created for Carry 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> |
| 35              | Budget Close (September) – Execute Rule #3 (Calculated Continuing Appropriations Balances) | <p><b><u>Carry Forward Operating Appropriation Budget Close</u></b><br/>           The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #3 (Calculated Continuing Appropriations Balances)</b></p> <p>During the Budget Close business process, budget journals are created for Carry 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>         |
| 36              | Run Budget Close Reports (September)   | The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the close process.  |
| 37              | Analyze Budget Close Reports (September)   | The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.   |
| 38              | Run Budget Close Undo Process  | The Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (example, ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.  |
| 39              | Correct Budget Close Issue(s)  | Once the Undo process step is run, appropriate corrections can be made so that all errors are addressed. Once all   |

| Process Step ID | Process Step Title  | Description of Process   |
|-----------------|---|--|
|                 |   | errors are resolved, the Budget Close process can be re-executed.  |
| 40              | Communicate Budget Close to Agencies                        | Once the Budget Close process has been successfully executed and all results have been successfully validated, the Budget Close process is complete. DFS communicates the successful Budget Close to all agencies through Florida PALM system notification.  |
| 41              | Review Appropriation Carry Forward Balances and Obligations | Agencies receive Budget Close notification and continue to process payments during Carry Forward period.<br><br>Once the Budget Close process is complete for the closing FY and agencies have been notified, agencies continue processing payments and begin review of Appropriation Carry Forward balances and obligations to confirm the results of the closing FY before beginning the transactions in the new FY. |
| 42              | Transfer 2 <sup>nd</sup> Operating Reversion Balances       | Florida PALM transfers 2 <sup>nd</sup> Operating Reversion balances file as of September 30 as part of the FY end closing activities.<br>The file is transferred to EOG/OPB to be loaded into LAS/PBS after running Florida PALM Budget Close (September) process.   |
| 43              | Determine/Post 2 <sup>nd</sup> Operating Reversion Balances | EOG/OPB receives, loads, and determines the Carry Forward Operating Reversion balances in LAS/PBS (September).<br>EOG/OPB publishes Operating (Carry Forward) Reversions Memorandum.   |
| 44              | Transfer Approved Operating Balances (September)            | EOG/OPB transfers detail approved operating (Carry Forward) balances from LAS/PBS to DFS and the Auditor General.<br><br>Florida PALM Certification Forward variance reports reflect the items not approved and any other necessary adjustments are made available by EOG/OPB to DFS and the Auditor General.  |
| 45              | Receive Approved Operating Balances (September)             | DFS receives and loads detail approved operating (Carry Forward) balances from LAS/PBS to Florida PALM.<br><br>Florida PALM publishes approved variance reports to agencies, as agencies do not have access to these LAS/PBS reports during this time.   |



Table 2: Process Steps Included on CW Business Process Model Flow

| CW.20.3.2 – Certified Forward |   |  |
|-------------------------------|---|--|
| Swim Lanes – Definition       | <p><b>Agency Budget Maintainer:</b> Agency roles responsible for managing Budget Close (Carry Forward and Certified Forward) task assignments as directed</p> <p><b>DFS GL Close Processor:</b> DFS roles responsible for the processing of the Budget Close (Carry Forward and Certified Forward) budget journals</p> <p><b>EOG/OPB:</b> (Non-Florida PALM role) Responsible for publishing appropriations, including budget adjustments in LAS/PBS; includes functions performed by SDD</p> |  |
| Process Step ID               | Process Step Title  | Description of Process   |
| 1                             | Conduct Review of FCO Projects  | <p>EOG/OPB conducts technical review of the FCO Certified Forward Request Detail Report previously received with the tentative Carry Forward and Certified Forward balances files transfer from Florida PALM to EOG/OPB.</p> <p>EOG/OPB reviews, adjusts, and can deny FCO projects as appropriate. EOG/OPB follows Budget Management Policy Unit’s checklist for Certifications Forward of FCO appropriations and conducts iterative technical review of FCO projects with agencies.</p> <p>The FCO review is thoroughly conducted to ensure statutory requirements have been met and are in compliance with historical guidelines.</p> |
| 2                             | Respond to FCO Projects Inquiries   | Agencies respond to EOG/OPB FCO projects inquiries and continue an iterative review of FCO projects.   |
| 3                             | Process FCO Projects Payments   | Agencies prepare and process FCO projects payments to DFS for processing of Agency Incurred Obligations.   |
| 4                             | Process FCO Projects Payments   | DFS reviews and processes FCO projects payments of incurred obligations for agencies.  |
| 5                             | Determine/Post FCO Reversion Balances   | EOG/OPB completes technical review and creates reversion entries, as per Section 216.301, F.S. EOG/OPB determines and post Certified Forward Reversion balances as part of September FCO Budget Close in LAS/PBS.  |
| 6                             | Transfer FCO Reversion Balances   | <p>EOG/OPB transfers FCO reversion balances from LAS/PBS to Florida PALM.</p> <p>EOG/OPB publishes approved FCO (Certified Forward) Posting Memorandum.</p>  |
| 7                             | Receive FCO Reversion Balances  | DFS receives and loads FCO reversion balances from LAS/PBS to Florida PALM.  |
| 8                             | Transfer Approved FCO Balances (September)  | EOG/OPB transfers detail approved FCO (Certified Forward) balances from LAS/PBS to DFS and the Auditor General.  |

| Process Step ID | Process Step Title  | Description of Process  |
|-----------------|---|---|
|                 |   | Florida PALM Certification Forward variance reports reflect the items not approved and any other necessary adjustments are made available by EOG/OPB to DFS and the Auditor General.  |
| 9               | Receive Approved FCO Balances (September)                               | DFS receives and loads detail approved FCO (Certified Forward) balances from LAS/PBS to Florida PALM.<br><br>Florida PALM publishes approved variance reports to agencies, as agencies do not have access to these LAS/PBS reports during this time.  |
| 10              | Continue Processing FCO Projects Payments                               | FCO Projects that are not eligible for reversion at September Budget Close are eligible for continued transaction processing.   |
| 11              | Budget Close (September) – Execute Rule #4 (Certified Forward Balances) | <b><u>Certified Forward FCO Appropriation Budget Close</u></b><br>The Budget Close process step includes running the closing set validation report to ensure all closing sets and Certified Forward Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.<br><br><b>Execute Rule #4 (Certified Forward Balances)</b><br><br>During the Budget Close business process, budget journals are created for 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. |
| 12              | Run Budget Close Reports (September)                                    | The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the Budget Close process.   |
| 13              | Analyze Budget Close Reports (September)                                | The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.   |
| 14              | Run Budget Close Undo Process   | The Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (example, ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.  |
| 15              | Correct Budget Close Issue(s)   | Once the Undo process is run, appropriate corrections can be made so that all errors are addressed. Once all errors are resolved, the Budget Close process can be re-executed.  |
| 16              | Communicate Budget Close to Agencies                                    | Once the Budget Close process has been executed and all results have been successfully validated, the Budget Close process is complete. DFS communicates the successful Budget Close to all agencies through Florida PALM system notification.  |



| Process Step ID | Process Step Title   | Description of Process  |
|-----------------|--|---|
| 17              | Review Certified Forward Appropriation Balances                        | Once the Budget Close process is complete and agencies have been notified, agencies continue processing payments and begin review of Appropriation Certified Forward balances and obligations to confirm the results of the closing before beginning new transactions.  |
| 18              | Produce February Reversion FCO Projects Worksheet                      | DFS produces electronically agency's February Reversion FCO Projects Worksheet to EOG/OPB and agencies for review and updates.  |
| 19              | Review & Update February Reversion FCO Projects Worksheets             | Agencies review, update, and provide comments to the February Reversion FCO Projects Worksheets.<br><br>Agencies respond to EOG/OPB FCO projects inquiries as needed. Agencies and EOG/OPB conduct an iterative review of FCO projects.   |
| 20              | Conduct Statutory Review of February Reversion FCO Projects Worksheets | EOG/OPB reviews, adjusts, and can deny FCO projects as appropriate. EOG/OPB follows Budget Management Policy Unit's checklist for Certifications Forward of FCO appropriations and conducts an iterative review of FCO projects with agencies. The FCO review is thoroughly conducted to ensure statutory requirements have been met and are in compliance with historical guidelines.<br><br>EOG/OPB and Agencies conduct an iterative review of FCO projects. |
| 21              | Post FCO Reversions  | EOG/OPB completes technical review; EOG/OPB creates reversion entries, as per Section 216.301, F.S.; EOG/OPB posts FCO Reversion balances as part of Budget Close in LAS/PBS (February).  |
| 22              | FCO Reversion Balances (February)                                      | EOG/OPB transfers detailed data for Certified Forward appropriation reversion balances from LAS/PBS to Florida PALM.  |
| 23              | Receive FCO Reversion Balances (February)                              | DFS receives loaded detailed data for Certified Forward appropriation reversion balances from LAS/PBS to Florida PALM for reconciliation purposes after Budget Close process (February) has been run in Florida PALM.   |
| 24              | Continue Processing FCO Projects Payments                              | The FCO Projects that are not eligible for reversion at February Budget Close are eligible for continued transaction processing.  |
| 25              | Budget Close (February) – Execute Rule #4 (Certified Forward Balances) | <b><u>Certified Forward Operating Appropriation Budget Close</u></b><br>The Budget Close step includes running the closing set validation report to ensure all closing sets and Certified Forward Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.<br><br><b>Execute Rule #4 (Certified Forward Balances)</b>   |

| Process Step ID | Process Step Title                              | Description of Process   |
|-----------------|---|--|
|                 |   | During the Budget Close business process, budget journals are created for 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. |
| 26              | Run Budget Close Reports (February)             | The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the close process.   |
| 27              | Analyze Budget Close Reports (February)         | The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.  |
| 28              | Run Budget Close Undo Process                   | The Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (e.g., ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.                                    |
| 29              | Correct Budget Close Issue(s)                   | Once the Undo process is run, appropriate corrections can be made so that all errors are addressed. Once all errors are resolved, the Budget Close process can be re-executed.   |
| 30              | Communicate Budget Close to Agencies            | Once the Budget Close process has been successfully executed and all results have been successfully validated, the Budget Close process is complete. DFS communicates the successful Budget Close to all agencies through Florida PALM system notification.  |
| 31              | Review Certified Forward Appropriation Balances | Once the Budget Close process is complete and agencies have been notified, agencies continue processing payments and begin review of Appropriation Certified Forward balances and obligations to confirm the results of the closing before beginning new transactions.                             |

## Ledger Impacts

Table 3: Ledger Impacts Included on CW Business Process Model Flow

| Ledger Impact ID | Leger - Ledger Impact Title | Ledger Impact Description |
|------------------|-----------------------------|---------------------------|
| N/A              | N/A                         | N/A                       |

## Reports

Table 4: Reports Included on CW Business Process Model Flow

| Report Number | Report Description   | Report Frequency | Audience                              |
|---------------|--|------------------|---------------------------------------|
| R1            | Carry Forward Monitoring Report – provides agency incurred obligations and balances  | Periodic, Annual | DFS, Agency, EOG/OPB                  |
| R2            | Budget Overview Online Inquiry – displays budget, encumbrance, expenditure, and remaining spending authority balances with the capability to drill into transactions, as per user-defined ChartField combinations for the Expenditure and Revenue Ledger Groups. | Periodic         | DFS, Agency                           |
| R3            | Budget to Actuals to Forecast Report – displays budgeted amounts to actuals and projections expenditures and revenues by Chart of Account code combinations and associated costs.  | Periodic         | DFS, Agency                           |
| R4            | Commitment Control Exceptions (WorkCenter) – Budget Journals are not posted but are available to view and edit with adequate reasons for the exceptions with the capability to drill into transactions.  | Periodic         | DFS, Agency                           |
| R5            | Carry Forward Appropriations Report - a report on budgets at the carry forward appropriation level displaying incurred obligations and balances.   | Periodic, Annual | DFS, Agency, EOG/OPB                  |
| R6            | Carry Forward Balances Report – provides balances to be carried forward and not included in reversions process   | Periodic, Annual | DFS, Agency, EOG/OPB                  |
| R7            | Carry Forward/Certified Forward Variance Reports – includes the Operating and FCO transactions not   | Periodic, Annual | DFS, Agency, EOG/OPB, Auditor General |

| Report Number | Report Description   | Report Frequency | Audience               |
|---------------|--|------------------|------------------------|
|               | approved and any other necessary adjustments   |                  |                        |
| R8            | 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            |
| R9            | Continuing Appropriations Balances Report – configured annually to provide available balances per agency to be rolled forward, as granted continuing appropriation, as defined under Section 216.011(1)(i), F.S.   | Periodic, Annual | DFS, Agency, EOG/OPB   |
| R10           | Continuing Appropriations Calculated Balances Report – configured annually to provide available calculated balances eligible to be rolled forward, as defined under Section 338.2216(3)(b), F.S. and Section 341.303(6)(b), F.S.   | Periodic, Annual | DFS, DOT, EOG/OPB      |
| R11           | Tentative Carry Forward / Certified Forward Balances Report – provides Carry Forward (Operating) and Fixed Capital Outlay (FCO) Unexpended Releases, FCO Unexpended Appropriations less Mandatory Reserve, Total FCO Unbudgeted Reserve, and FCO Approved Budget Unreleased balances.  | Periodic, Annual | DFS, EOG/OPB           |
| R12           | February Reversion FCO Projects Worksheet – provides Certified Forward detail budget ledger balances for all FCO projects by Business Unit, Fund, Budget Entity, and Category Chartfield values, and budget period (appropriation year). Further, the report includes Approved Certified Forward, Disbursements, and Undisbursed Balances, as well as other pertinent columns. | Periodic, Annual | DFS, EOG/OPB, Agencies |