

20.1 Enter and Process Budget Journals

Revision History

Version	Date	Revision Notes
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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

Also described below are the Ledger Impacts and 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. Reports describe where a report is identified to be produced at a process step or is used to support the completion of a process step.

Finally, included in the Terminology section are definitions of terms which will 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
- 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. 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 create 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 Department of Financial Services, (DFS) and EOG/OPB work collaboratively to reconcile Florida PALM and LAS/PBS budget ledgers daily and monthly, including the identification and resolution of errors
- DFS and EOG/OPB issue memorandums that provide direction and guidance for the management of appropriations

Business Process Overview

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

Florida PALM records all appropriations data files (batch and audit) transferred from LAS/PBS. The appropriations data files transferred are as follows:

- GAA/Adjusted Appropriations - Annually, these appropriations data files are transferred from LAS/PBS to record appropriations made in the GAA and adjusted appropriations which ensure the accurate and timely capture of appropriations that have been adjusted to reflect vetoes, supplementals, failed contingents, non-operating, and releases
- Batch File Load - Periodically, these appropriations data files are transferred from LAS/PBS to load batch files which are statewide adjustments. These adjustments typically include risk management (casualty insurance) premiums, state employee retirement, data processing assessment, human resources services, and salary and benefits adjustments
- Budget Amendments Load - Typically, these appropriations data files are transferred daily from LAS/PBS to adjust agency appropriations throughout the fiscal year (FY) after the GAA/Adjusted Appropriations has been recorded

The State of Florida's FY operates from July 1 through June 30. Annually, agencies prepare a Legislative Budget Request (LBR) and other required documentation. The LBR asks for budgetary spending authority needed to accomplish the agency's functions and is supported by the goals and objectives outlined by the agencies. During this planning period, the Governor prepares a

recommended budget for the State while each chamber of the Legislature develops its own version of appropriations bills. A joint-member conference committee prepares the final appropriations which are included in the GAA, passed by the Legislature, and signed into law by the Governor.

Budgetary codes are developed and published in LAS/PBS and transferred to Florida PALM in preparation of posting the GAA/Adjusted Appropriations. Once budgetary codes have been posted, the GAA/Adjusted Appropriations data files are transferred from LAS/PBS to Florida PALM to post appropriations for state agency use. Agencies are notified that GAA/Adjusted Appropriations are available and agencies have the option to 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 (BI) Financial Analytics tool to develop budget allotment scenarios. Budget allotments can be created for all central chart of accounts (COA) within Florida PALM ChartFields. Agency allotments should not exceed appropriations and will be prohibited by Budget Check functionality. For those agencies who elect not to create allotments, the GAA/Adjusted Appropriations are loaded to each business unit's budget entity levels systematically.

It is essential for Florida PALM and LAS/PBS budget ledgers to be reconciled daily and monthly 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.

Business Process Flow Details

The table below describes steps in the business subprocess as reflected on the Process Flow diagrams. The table 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.

Table 1: Post Appropriations

20.1.1 – Post Appropriations		
Swim Lanes – Definition	DFS Budget Approver: DFS role responsible to approve Appropriations, Release, and Reserve Budget Journals DFS Budget Processor: DFS role responsible to create, process, and manage Appropriations, Release, and Reserve Budget Journals 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)	
Process Step ID	Process Step Title	Description of Process
1	Develop/Publish Appropriations Files	EOG/OPB develops and publishes data files for the GAA/Adjusted Appropriations, Supplementals, and Budget Amendments for Appropriations, Releases, and Reserves Budget Journals.
2	Notify DFS of Appropriations 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 Files	Appropriations data files are electronically generated in LAS/PBS for Adjusted Appropriations, Supplementals, and Budget Amendments at the beginning of each FY and at varying times throughout the FY for transmittal to DFS. Appropriations files include a data field titled Florida PALM File or PALM File indicator that notes whether the file is a batch or audit file. Typically, Adjusted Appropriations and Supplementals Appropriations files are batch files and Budget Amendments appropriations files are audit files.
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 files for the next FY in advance of the new FY. New budgetary ChartField values are also set up in Florida PALM before the new FY as made available by LAS/PBS.
5	Load Appropriation	Interface data files for GAA/Adjusted Appropriations, Supplementals, and Budget Amendments are loaded to create

Process Step ID	Process Step Title	Description of Process
	s Files and Create Budget Journals	<p>Appropriations, Releases, and Reserves in Florida PALM. The Budget Import Process imports interfaced data files from LAS/PBS into Florida PALM. If there are no errors with the Execute Budget Import process, Budget Journals are created.</p> <p>Once appropriations 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 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 which provides detail transactions regarding any errors within the LAS/PBS 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 Budget Import execution process.</p> <p>The secondary reason budget journals were not created, is LAS/PBS budgetary codes that 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 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. 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 higher volume of appropriations to be created directly in Florida PALM. The DFS Budget Processor works directly in the Microsoft Excel application to access the Spreadsheet Upload tool to create appropriations for the agencies using the appropriate ChartField</p>

Process Step ID	Process Step Title	Description of Process
		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>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.</p> <p>During the Manage Agency Allotments business process, budget allotment journals are posted to update budget ledgers to reflect budget allotments created.</p> <p>During the Budget Ledger Reconciliation business process, budget journals are posted as part of the Appropriation Budget Ledgers Reconciliation process to ensure Florida PALM and LAS/PBS ledgers are in balance.</p> <p>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.</p> <p>During the Budget Close business process, 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	Expenditure Data for Transparency Reporting	Florida PALM will provide transactions and financial balance information to LAS/PBS and to EOG's and CFO's transparency website, on-demand and nightly.
12	Create Documentation File	The DFS Budget Approver creates documentation file and verifies all statewide documents processed, which includes posted budget journals reports.
13	Notify EOG/OPB and Agency of Successful Budget Load	Once appropriations have been successfully posted, agencies are notified of the successful budget load. The DFS Budget Processor communicates to EOG/OPB and agencies.
14	Receive Successful	Once appropriations have been successfully posted, the EOG/OPB receives notification of successful budget load.

Process Step ID	Process Step Title	Description of Process
	Budget Load Notification	

Table 2: Manage Agency Allotments

20.1.2 – Manage Agency Allotments		
Swim Lanes – Definition	<p>Agency Budget Approver: agency role responsible for the management and approval of agency allotments</p> <p>Agency Budget Processor: agency role responsible for the processing of agency allotments</p> <p>Agency Program Processor: agency role responsible for the submission and monitoring of agency allotments</p>	
Process Step ID	Process Step Title	Description of Process
1	Review Current Year Agency Appropriations	Agencies have the option to 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 is posted and agencies are notified, Agency Budget staff reviews current year appropriations to determine budget allotments to track transactions appropriately.
2	Review Prior Year Agency Allotments/Expenditures and Enable Oracle BI Tool	<p>Agency Budget staff may review prior year agency allotments and expenditures to assist in determination of current year allotments. The Florida PALM Oracle BI Financial Analytics tool is available to develop budget allotment scenarios based upon each agency's current year appropriations. Examples of allotment scenarios may include the following:</p> <ul style="list-style-type: none"> • Apply previous FY's allotments to be current FY's allotments and reconcile any differences to balance with appropriations; • Apply previous FY's expenditures to be current FY's allotments and reconcile any differences to balance with appropriations; or • Create allotment budget journals via the spreadsheet upload process. <p>Following the creation of allotments, the Florida PALM Oracle BI Financial Analytics tool can be used to publish an annual operating budget.</p>
3	Expenditure Data	Agencies can extract expenditure data from agency business systems directly into Florida PALM.
4	Import Expenditure Data to Oracle BI Tool	An automated process loads expenditure data via spreadsheet in Florida PALM.
5	Determine Need for	The Agency Program office manages and monitors agency allotments. If a need for a new budget allotment, allotment

Process Step ID	Process Step Title	Description of Process
	Allotment (New, Adjust, or Transfer)	adjustment or allotment transfer is determined, an Agency Program Processor collaboratively works with a Budget Processor to create, adjust or transfer budget allotments.
6	Create Manual Budget Journals	Once ChartField values have been created in Florida PALM to address the reported errors, the Allotment Budget Import process is executed, or the processor manually enters the budget allotments. The budget allotment journals are created in Florida PALM directly via the Manual Budget Journals page online. This online page can be used for a low number of budget allotment journals.
7	Create Budget Journals via Spreadsheet Upload	Agency allotment budget journals can be created in Florida PALM directly via the spreadsheet upload utility tool that is on Microsoft Excel application. This method is used if there is a higher volume of budget allotments to be created directly into Florida PALM. The Agency Budget Processor works directly in the Microsoft Excel application to access the spreadsheet upload tool and create budget allotments including the appropriate ChartField combinations inclusive of appropriate details.
8	Execute Agency Allotment Import Process	<p>Once the budget allotments journals are saved, the Execute Budget Import Process program imports the budget allotments into the budget header and budget line tables, to the budget ledger in Florida PALM, in preparation for review and posting.</p> <p>Once the budget allotment journals are successfully created, the Agency Budget Processor reviews for posting to the ledger. The Agency Budget Processor submits budget journals to an Agency Budget Approver for approval via workflow functionality.</p> <p>Agency allotments should not exceed appropriations and will be prohibited by Budget Check functionality.</p>
9	Budget Journals	Agencies are able to import budget journals from external systems via an interface.
10	Load Budget Journals	An automated process loads imported budget journals in Florida PALM.
11	Confirm ChartField Value is Configured	<p>The execution of the budget import process could produce errors preventing the upload of budget allotment journals. If there are no errors, then the budget allotment journals can be reviewed to be posted.</p> <p>The Agency Budget Processor reviews errors and works to resolve. The budget import process may fail when the overall requested allotments exceed appropriations and/or when a ChartField value has not been configured to create budget allotments of appropriations. The Agency Budget Processor needs to confirm that any new ChartFields are successfully created before agency allotments can be created.</p>

Process Step ID	Process Step Title	Description of Process
12	Notify Agency Programs of Successful Allotments Upload	The Agency Budget Approver notifies agency programs after budget allotment journals have been successfully posted.
13	Allotments	Agencies can export allotments to agency business systems directly from Florida PALM.

Table 3: Budget Ledger Reconciliation

20.1.3 – Budget Ledger Reconciliation		
Swim Lanes – Definition	<p>EOG/OPB: (Non-Florida PALM role) role responsible for publishing appropriations including budget adjustments in LAS/PBS and functions performed by SDD</p> <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>	
Process Step ID	Process Step Title	Description of Process
1	Publish Appropriation's Budget Ledger Reconciliation Daily File	EOG/OPB publishes the Appropriation Budget Ledger Reconciliation Daily File.
2	Appropriation Budget Ledger Reconciliation Daily File	EOG/OPB transmits Appropriation Budget Ledgers Reconciliation daily file, as a normal course of day-to-day operations. This file contains daily balances of appropriations as captured in LAS/PBS, which includes the fund, budget entity, category, appropriation, mandatory reserve, unbudgeted reserve and releases.
3	Load LAS/PBS Appropriation's Reconciliation Daily File	DFS receives the appropriation budget ledger reconciliation daily file. The LAS/PBS appropriations reconciliation daily file loads 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. Once the Appropriation Budget Ledgers Reconciliation process generates reconciliation reports for use and electronically distributes 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 budget amendments, batch files, and transactions that require a posting to Florida PALM.</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 4: Estimated Revenue

20.1.4 – Estimated Revenue		
Swim Lanes – Definition		<p>Agency Budget Approver: agency role responsible for the management and approval of revenue estimates</p> <p>Agency Budget Processor: agency role responsible for the processing revenue estimates</p>
Process Step ID	Process Step Title	Description of Process
1	Review Prior Year Receipts and Revenue Collected	Agency Program staff in conjunction with Agency Budget Staff review prior year receipts and revenue collected in preparation of recording estimated revenue. The Florida PALM Oracle BI Financial Analytics tool is available to analyze past receipts and 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.
2	Revenue Data	Agencies are able to extract revenue data from agency business systems directly into Florida PALM.
3	Import Revenue Data to Oracle BI Tool	An automated process loads revenue data via spreadsheet in Florida PALM.
4	Create Budget Journals via Spreadsheet Upload	Agency revenue estimates budget journals are created in Florida PALM directly via the spreadsheet upload utility tool that is an Microsoft Excel application. This method can be used if there is a higher volume of revenue estimates budget journals to be created directly into Florida PALM. The Agency Budget Processor works directly in the Microsoft Excel application to access the spreadsheet upload tool and create budget allotments including the appropriate ChartField combinations inclusive of appropriate details.
5	Execute Revenue Estimate Import Process	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 posting.
6	Budget Journals	Agencies are able to import budget journals from external systems via an interface.
7	Load Budget Journals	An automated process loads imported budget journals in Florida PALM.
8	Confirm ChartField Value is Configured	The execution of the Budget Import Process could produce errors preventing the upload of revenue estimates budget journals. If there are no errors, then the revenue estimates budget journals can be reviewed to be posted. When there are errors, the Agency Budget Processor reviews errors and works to resolve. The Budget Import Process may fail when a ChartField value has not been configured to create revenue estimates of appropriations. The Agency Budget Processor needs to confirm that any new

Process Step ID	Process Step Title	Description of Process
		ChartFields are successfully created before revenue estimates can be created.
9	Create Manual Revenue Estimate Journals	Once ChartField values have been created in Florida PALM to address the reported errors, the revenue estimates import process can be executed or manually enter revenue estimates. The revenue estimates budget journals can be created in Florida PALM directly via the Manual Budget Journals page online. This online page can be used for low number of revenue estimates journals. The Agency Budget Processor navigates to the budget journals online page and creates the revenue estimates for appropriate ChartField combinations inputting all appropriate and adequate details to successfully save online.
10	Review Revenue Estimate Journals	Once the revenue estimates journals are successfully created, the Agency Budget Processor reviews for posting to the ledger. The Agency Budget Processor submits revenue estimates budget journals to an Agency Budget Approver for approval via workflow functionality.
11	Review and Approve Revenue Estimate Journals	The Agency Budget Approver reviews and approves revenue estimate journals.
12	Notify Agency Programs of Successful Posting of Revenue Estimate Journals	The Agency Budget Approver notifies agency programs after revenue estimates budget journals have been successfully posted.
13	Revenue Estimate Data	Agencies can export revenue estimate data to agency business systems directly from Florida PALM.

Ledger Impacts

Table 6: 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 budget Increase spending authority
	Budget Ledger – Expenditure Budget Transfer*	Decrease budget Decrease spending authority
		Increase revenue budget

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
	Budget Ledger – Revenue Estimate	Increase total revenue estimate balance

**Applies to Appropriations, Releases, Reserves, and Allotments.*

Reports

Table 7: Reports Included on Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	LAS/PBS Appropriations Status Report – provides detail transactions regarding any errors within the LAS/PBS data files (any budgetary codes, multiple fund match and/or no fund match found, including associated EOG codes) transferred to Florida PALM	Periodic	DFS
R2	Posted Budget Journals Report – provides detail transactions regarding any nonbudget journals posted (appropriations, allotments, Carry Forward, Certified Forward, estimated revenue, etc.) and available by designated journal type, time periods and ChartField combinations	Periodic	DFS, Agency
R3	Schedule of Allotment Balances Report – 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, Agency
R4	Allotments Status Report – provides detail transactions regarding any errors for allotments to ensure a balanced	Periodic	DFS, Agency

Report Number	Report Description	Report Frequency	Audience
	Schedule of Allotment Balances Report is available at ChartField combinations		
R5	Appropriations Budget Ledger Balances – provides detail budget ledger balances for Florida PALM and LAS/PBS by Budget Entity, Fund, Program and Category for each state agency. The report includes the following key data elements: Appropriations, Unbudgeted Reserve, Approved Budget, Releases, and Disbursements and is systematically delivered to DFS and EOG/OPB daily	Periodic	DFS, EOG/OPB
R6	Appropriations Budget Ledger Balances Reconciliation Report – this report is configured to systemically reconcile the Florida PALM and LAS/PBS budget ledger balances. The report includes the fund level, budget entity, category, fund, appropriation, mandatory reserve, unbudgeted reserve and releases, and is systematically delivered to DFS and EOG/OPB daily	Periodic	DFS, EOG/OPB
R7	Receipts and Revenue Collected Report – provides receipts and revenue grouped by Fund and/or Budget Entity and available at designated time periods by ChartField combinations	Periodic	DFS, Agency
R8	Florida PALM Oracle BI Financial Analytics Tool – provides ability to develop budget allotment scenarios based upon each agency's current year appropriations. The tool also provides the ability to analyze past receipts and revenue collected to assist in developing revenue estimates for current FY	Periodic	DFS, Agency

Report Number	Report Description	Report Frequency	Audience
R9	Estimated Revenue Status Report –provides detail transactions regarding any errors for estimated revenue to ensure all journals are recorded at ChartField combinations	Periodic	DFS, Agency
R10	Budget vs Actual: Current and YTD Operating Expenses Dashboard - displays total operating expenses budget, actual, variance, and variance amount YTD to help track quarterly variances and trends	Periodic	DFS, Agency
R11	Expense Budget Balances Overview - displays an overview of budget amount, consumption amount, funds available and funds available percent for a budget period and one user-selected dimension	Periodic	DFS, Agency
R12	Budget vs Actual: Revenue vs Total Operating Expenses Dashboard - displays budget, actual and variance information for revenue and total operating expenses monthly/quarterly tracking	Periodic	DFS, Agency
R13	Revenue Budget Balances Overview - displays an overview of revenue budget amount, recognized revenue amount, unrecognized revenue amount and unrecognized revenue percent for the selected budget period and one user-selected dimension	Periodic	DFS, Agency
R14	Budget vs Consumption Trend Budget Period over Period - displays a budget period over budget period trend of budget amount, consumption amount and consumption variance by one user-selected dimension	Periodic	DFS, Agency
R15	Funds Available Overview - displays an overview of budget amount, commitment amount, obligation amount, other	Periodic	DFS, Agency

Report Number	Report Description	Report Frequency	Audience
	encumbrances amount, expenditure amount, funds available and funds available percent by budget period and one user-selected dimension		
R16	Budget Overview - displays initial budget amount, amount rolled forward, budget adjustments and budget amount by budget period and one user-selected dimension	Periodic	DFS, Agency
R17	Monthly/Quarterly Balance Sheet Dashboard - displays the balance sheet by month/quarters	Periodic	DFS, Agency
R18	Monthly/Quarterly Cash Flow Dashboard - displays the cash flow by month/quarter	Periodic	DFS, Agency
R19	Journal Details Report (Encumbrances, Expenditures & Revenues) – displays journal transactions that contribute to the commitments balance amount, obligations balance amount, other encumbrances balance amount, expenditures balance amount and revenue balance amount	Periodic	DFS, Agency, EOG/OPB
R20	Journal Details Report (Commitments, Obligations & Expenditures) – displays journal transactions that contribute to the commitments balance amount	Periodic	DFS, Agency, EOG/OPB

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 FLAIR 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 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.

Business Intelligence (BI) – 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.

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

Encumbrance – an amount of budget committed for the payment of goods and services ordered but not yet received.

EOG Codes – budgetary codes created and maintained within LAS/PBS.

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.

Fund Identifier – used to differentiate between several funds of the same state fund type. The first three digits are established by EOG/OPB and the last three digits are added to further breakdown the fund for cash and/or budget controls. One FID as established by EOG/OPB could be linked to multiple FIDs in FLAIR.

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.

Monitor – the process of reviewing and tracking actual results to planned activities.

Nonoperating Budget – nonoperating disbursement authority for purchase of investments, refunds, payments to the United States Treasury, transfers of funds specifically required by law, distributions of assets held by the state in a trustee capacity as an agent of fiduciary, special expenses, and other nonoperating budget categories, as determined necessary by the EOG and the chairs of the Senate and the House of Representatives appropriations committees, not otherwise appropriated in the General Appropriations Act.

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 a Microsoft Excel spreadsheet systematically into Florida PALM

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.