

1.0 Budget Appropriation to Reversion (BUD)

3.1 General Information

Process Area	BUD - Budget Appropriation to Reversion
Process Flows	<ol style="list-style-type: none"> 1. BUD – Manage and Control (Budget Management) 2. BUD – Carry Forward (Operating) to Reversions 3. BUD – Certified Forward (FCO) to Reversions
As of	06/14/2016

3.2 Authors and Contributors

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3.3 Scope

This document depicts the Level 2 detailed proposed business process design for the Budget Appropriation to Reversion Process Area, which is defined in the following three key subprocesses:

1. Manage and Control (Budget Management)
2. Carry Forward (Operating) to Reversions
3. Certified Forward (FCO) to Reversions

These subprocesses identify the steps of the process from ongoing management and control throughout the fiscal year and the Carry/Certified forward of budget at the end of the fiscal year.

Budgeting within Florida PALM is a key component of all requisitioning, encumbrances, purchase orders, and payments. The Budget Process Flow diagrams provide references to these and several other business Process Flows.

The proposed process will include input from both current and new sources to an enterprise-wide data repository. This data repository will house data from the new Florida PALM system and the Legislative Appropriations System/Planning and Budgeting Subsystem.

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The ability to perform more accurate monthly projections using new interfaces and Integration Points to the above systems will provide significant time savings and more timely information management. This time savings will be realized during the budget management and the shift forward of budget for ongoing capital projects. Additionally, the Florida PALM system has the potential to remove the current manual and labor-intensive monthly process wherein remaining budget is determined via exports from the transactional system – this will instead be performed at the time of the transaction for encumbrances and actual expenditures, and reported on demand by the user.

Enterprise Performance Management (EPM), referred to below, will be an important part of the enterprise-wide data repository and data analysis-enabling toolset in Florida PALM. This data analysis support system will contain every accounting-related transaction posted in Florida PALM as well as the data from the additional systems as listed above and the calculation and statistical tools for modeling, forecasting, and scenario building.

Finally, the system will support and in cases automate the publishing and reporting aspects of the current processes. It will provide online queries so that instead of printing a report and reviewing it line by line to identify problems or reconcile totals or balances, users will be able to search the data repository using specific criteria to see just the data or transactions of concern and view the results on screen. As well, alerts for budget management and control will be available in a dashboard configuration as determined by the end user.

3.4 Assumptions

- Statewide appropriations will be controlled at the enterprise level
- Agencies will have the ability to further allocate appropriations within the constraints of the statewide appropriations for management purposes
- Agencies can establish management budget allocations to either control or monitor budget/appropriations
- Budget override authority will be restricted
- Encumbrances will reserve appropriation balances in the system
- Multiple budget and financial periods may be open at one time; however,
- Recording transactions will be limited by period. Once an accounting period has been closed, no additional transactions can be recorded for that period.
- There will be multiple ledgers to handle the financial processing and reporting requirements of the State (i.e., General Ledger, Budget Control subsidiary ledger, Cash Control subsidiary ledger, and Treasury Control subsidiary ledger)
- The Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) is out of the scope for this project. These are applications that manage the appropriations preparation, approval, and execution process for the State. They consist of the Legislative Appropriation System managed by the Legislature and the Florida Financial Management Information System (FFMIS) - Planning and Budgeting Subsystem managed by the Executive Office of the Governor
- As the LAS/PBS will remain in place, an interface will be needed to obtain budget and cash data, and to provide expenditure information
- An interface with MyFloridaMarketPlace will be needed for encumbrances

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- DFS will own and administer the new data repository and corresponding tools made available to agencies at the advent of the new Florida PALM financial management system, which includes new DFS roles in support of the Florida PALM's Budget Control subsidiary ledger
- The current budget cycle as defined in the State of Florida will continue with regards to business processes (including timing and controls) that will not change from the Level 1 Business Process Models
- DFS designated accounts such as payroll, retirement benefits, re-employment assistance and others can run regardless of funds and budget availability

3.5 Standardized Process Area Overview

The State of Florida's Fiscal Year operates from July 1 through June 30. The Carry Forward (Operating) and Certified Forward pertaining to Fixed Capital Outlay (FCO), Process Areas occur during the fiscal year simultaneously with the Manage and Control (Budget Management) Process Area. Normally, agency LBR submission occurs October 15 each year, unless there is a reapportionment needed for primary elections or other such events which require LBR submission a month earlier on September 15.

Annually, agencies prepare a LBR, LRPP and CIP Plan. The LBR asks for budgetary spending authority needed to accomplish the agency's functions and is supported by the goals and objectives identified in the LRPP. The LRPP identifies the agency's mission, goals, objectives and performance standards and measures related to the administration of its authorized functions. The CIP requests an agency's five-year plan for facility needs. During this planning period the Governor prepares a recommended budget for the State while each chamber of the Legislature develops its own appropriations bill. These processes and tools are not included in the scope of the Florida PALM project as they will continue to be owned and supported by the Executive Office of the Governor/Office of Policy and Budget (EOG/OPB) within the LAS/PBS and other EOG/OPB tools.

The agencies' LBRs are submitted to the Executive Office of the Governor and the House and Senate Appropriations committees. At least 30 days before the scheduled annual legislative session, the Governor's recommended budget is transmitted to the Legislature. At any time following submission of the Governor's recommended budget, the Governor may amend his or her budget recommendations, also known as a supplemental LBR. The Legislature reviews the LBRs and the Governor's recommended budget. Each chamber prepares their own version of the 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. These processes and tools are not included in the scope of the Florida PALM project as they will continue to be owned by the EOG/OPB using the LAS/PBS system and other EOG/OPB tools.

The final appropriations or budget amendments are transmitted from LAS/PBS to the Florida PALM for posting at a high level (Agency, Fund, Budget Entity, Appropriation Category, and Category Year). The CFO will validate and identify chart account exceptions from LAS/PBS appropriations data (Agency, Fund, Budget Entity, Appropriations Category and Category Year) regarding fund identifier and resolve exceptions with state agencies to setup new account codes

where appropriate and convert LAS/PBS appropriations data (Agency, Fund, Budget Entity, Appropriation Category and Category Year) to Florida PALM chart of account codes. The agencies have the ability to further allocate the amounts to lower levels for planning and management control purposes. When appropriations are released and posted, agencies may submit invoices to the CFO to use the available budget. The budgetary balances are continuously and automatically updated in Florida PALM for transactions occurring in the other Process Areas, and these balances are recorded at the level set whether by appropriation, allotment, program, etc. Agency staff is responsible for monitoring and ensuring the agency does not over obligate its budget, and while the current process of monthly checking can be continued, the data will be available on demand.

The CFO is responsible for maintaining controls so that Agencies do not exceed the State's appropriation when obligating current year funds or process payments that exceed the State's unexpended release balances. As part of the agencies' ongoing monitoring and forecasting process, the agencies may submit budget amendments throughout the year, as needed. The amendments have a varying approval process depending on the type of amendment. The Florida PALM will perform a cash check via the Cash Control subsidiary ledger to determine the availability of funds and a budget check via the Budget Control subsidiary ledger to confirm appropriation authority for encumbrances and expenditures. Refer to that section of this document for more information. The Manage and Control workflows included in this section describe the ability to report on remaining budget using the tools and data as described above.

At the end of the fiscal year, outstanding encumbrances and payables must be analyzed to establish the Carry/Certified Forward budget needed to cover the current year obligations. By the end of July, the agencies must have identified all outstanding Carry/Certified Forward amounts in the system that will use budget from the fiscal year just ending. By September 30, the agencies must have received and paid, using this Carry Forward budget, for all goods and services that were outstanding at the end of the fiscal year. Any end of fiscal year obligations not paid with Carry Forward budget will need to use available current year appropriations. Remaining balances of Fixed Capital Outlay (FCO) must be Certified Forward by the Agency Head as obligated prior to February 1 of the second fiscal year (third year for Educational Facilities), appropriations not obligated are reverted and entered into the Florida PALM no later than February 28. In addition, by the end of July for each year thereafter the Agency Head must certify that the FCO appropriations are still obligated; appropriations no longer obligated are reverted and entered into the Florida PALM no later than September 1.

3.6 Process Area Details

The table below describes each step in the BUD process envisioned functionality. The process consists of three subprocesses:

1. Manage and Control (Budget Management)
2. Carry Forward (Operating) to Reversions
3. Certified Forward (FCO) to Reversions

The Process Step ID refers to the step as depicted in the respective Process Flow diagram.

The Process Flow diagrams use horizontal swim lanes to depict where activities are likely to be performed by different parties. Each swim lane is titled with a role either agency-based or enterprise-based. The swim lane roles may be different at an agency level.

The swim lanes may change from page to page within a single Process Area as more or fewer roles are required to execute sections of the overall process. In the table below, a list of the roles involved in each section has been inserted where the process steps transition from page to page and a change occurs.

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Process Flow Page 1 of 3: BUD – Manage and Control (Budget Management)	
Swim Lanes – Definition	<p>Enterprise – DFS/A&A: enterprise level role at DFS/A&A</p> <p>Enterprise – EOG/OPB: enterprise level role at the Executive Office of the Governor/Office of Policy and Budget</p> <p>Agency – Budget Office: agency person responsible for budget</p>

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
BUD IP 1.1	Receive Adjusted Appropriations	<ul style="list-style-type: none"> • Current FY's Budget and Actual Prior Fiscal Year Expenditures • Adjusted appropriations data is sent from LAS/PBS, which includes current FY's budget, GAA (both line items and back of the bill appropriations), Vetoes, Supplementals, Failed Contingents, Non-Operating and Releases. Transfers and reserves are also collected • The frequency would be annually triggered by the state budget cycle, as well as, agency budget amendment adjustments data which occurs throughout the fiscal year • Actual Prior Fiscal Year expenditures (historical data, annual submission before August 1) is sent to LAS/PBS 	<ul style="list-style-type: none"> • Section 216.178, F.S.
BUD 1.2	Establish Enterprise Budget	<ul style="list-style-type: none"> • Establish Enterprise Budget to the Budget Control subsidiary ledger • Populate agency adjusted appropriations data into EPM/BI along with release schedules • Florida PALM converts LAS/PBS adjusted appropriations data (Agency, Fund, Budget Entity, Appropriation Category and Category Year) into Florida PALM Chart of Account (COA) codes structure • Validation of Data & Load Agency Templates: Populate Adjusted Appropriations into Agency Workbooks 	<ul style="list-style-type: none"> • Section 216.181, F.S.
BUD 1.3	Validate & Resolve COA Adjustments	<ul style="list-style-type: none"> • DFS validates and identifies COA exceptions from LAS/PBS appropriations data (Agency, Fund, Budget Entity, Appropriation Category and Category Year) regarding fund identifier and resolves exceptions with agencies to setup new account codes where appropriate and converts 	<ul style="list-style-type: none"> • Section 215.89, F.S.

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
		LAS/PBS appropriations data (Agency, Fund, Budget Entity, Appropriation Category and Category Year) to Florida PALM COA codes. <ul style="list-style-type: none"> • Agencies can initiate a request for a COA change through a workflow process, pending approval/setup in LAS/PBS by EOG/OPB through adjusted appropriations received • The validation and reconciliation includes codes which have been deactivated in LAS/PBS and is essential so that adjusted appropriations data can be entered into Florida PALM 	
BUD CP 1.4	Establish Intra-Agency Control Rule Levels	<ul style="list-style-type: none"> • Establish Intra-Agency Control Rule Levels 	<ul style="list-style-type: none"> • Section 215.985, F.S.
BUD 1.5	Apply Agency Templates	<ul style="list-style-type: none"> • Agencies develop lower level (e.g., Bureau/Program) allotments, approved budget, estimated revenue and releases • Agencies have the ability to further allocate approved budgets to all levels of the Chart of Accounts code structure in the EPM/BI application • Agencies publish annual operating budget and other configurable reports as needed 	<ul style="list-style-type: none"> • Section 215.985, F.S.
BUD CP 1.6	Load Allotments to Mirror Appropriations for Control	<ul style="list-style-type: none"> • Enterprise-level Level 2 appropriation allocations loaded with control rule levels, established in the Budget Control subsidiary ledger, for those instances when agencies do not perform any allocations 	<ul style="list-style-type: none"> • Section 215.985, F.S.
BUD CP 1.7	Load Budget Allotments for Control	<ul style="list-style-type: none"> • Enterprise-level budget allocations loaded with control rule levels, established in the Budget Control subsidiary ledger 	<ul style="list-style-type: none"> • Section 215.985, F.S.
BUD AE 1.8	Post to Budget Ledger	<ul style="list-style-type: none"> • Record Appropriations, Approved Budget; Releases to General Revenue and Trust Funds • Subsidiary ledger updates; Record budget amendment adjustments 	<ul style="list-style-type: none"> • Section 216.178, F.S.

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
BUD CP 1.9	Transaction Budget Checking	<ul style="list-style-type: none"> Occurs on demand: Completed or Stopped (Budget Authority, Allocations & Release Schedules) The Transaction Budget Check will check appropriations, as reported to the CFO by Agency, Fund, Budget Entity, Appropriation Category, Category Year and depending on the agency's business rules, will be capable of further checking allotments down to other elements of the COA and will also be based on unspent available release, less the current transactions Transaction Budget Checking will include R2R Control Point 3 Budget Check for Journal Transfers and the P2P Control Point 2.4 DFS can designate accounts that will process regardless if budget is available 	<ul style="list-style-type: none"> Section 216.181, F.S. Section 216.192, F.S. Section 216.292, F.S.
BUD IP 1.10	LAS/PBS	<ul style="list-style-type: none"> Florida PALM expenditures and cash data transferred to LAS/PBS daily, if not on demand. Florida PALM Cash Process area provides all cash data The frequency would be daily 	None identified
BUD IP 1.11	Agency Business Systems	<ul style="list-style-type: none"> Interface of data from existing agency business systems The frequency would be on demand triggered by the state budget reporting needs 	None identified
BUD 1.12	Collect Data for Enterprise Performance Management (EPM) / Business Intelligence (BI)	<ul style="list-style-type: none"> Collect data from the following applications to be entered into the EPM/BI applications: Financial information and COA from the Florida PALM Budget Control subsidiary ledger for the current fiscal year (Annual: Initial Budgets, Revised Budgets, Actual Expenditures, Actual Revenues, Actual Encumbrances) Adjusted appropriations data is sent from LAS/PBS, which includes; current FY's budget; GAA (both line items and back of the bill appropriations), Vetoes, Supplementals, Failed Contingents, Non-Operating and Releases. Transfers and reserves are also collected 	None identified

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
		<ul style="list-style-type: none"> • Full integration with all Florida PALM modules • P2P financial obligations including encumbrances, Contracts, Grants and Projects (Operating, Non-Operating & FCO) • Data is collected and categorized by organizing the data efficiently by eliminating redundancies (same data in multiple tables; data in a table is related, etc.) to improve performance; there will be specific rules and format requirements to load data into the data repository. Tools provided for BI include financial and operational modeling, what if scenario planning • EPM to obtain enterprise comprehensive view and Store in Data Repository: Forecasting Base Data and Business Intelligence (BI) 	
BUD 1.13	Create Management Reports	<ul style="list-style-type: none"> • Agencies can publish monthly allotments plans or budget progress reports, however the functionality and configuration to publish on demand is essential • Allotment plan reports will include all appropriate fiscal information (e.g., department, budget entity, COA, allocations, fund, OCA, expenditures, encumbrances, projections, contract/project, co-located breakout, and comments with customization capabilities at the discretion of each agency) at all levels of the Chart of Accounts code structure • Create salary/benefits projections, labor, and cost accounting reports • Execute updated, agency-specific consolidated expenditures and revenue forecast scenarios for projected fiscal year-end scenarios in EPM/BI • Actual revenues are compared to projected revenues and adjustments made or budget changes requested as appropriate 	<ul style="list-style-type: none"> • Section 216.181, F.S. • Section 216.192, F.S.

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
		<ul style="list-style-type: none"> • Workflow functionality to include agency programs drivers and assumptions • Agencies will use the data stored for HR, Revenue and Operating Expenditures; and the drivers and assumptions that have been developed to perform the forecasts to determine if a budget amendment is needed • Agencies will be able to monitor and manage budget balances throughout the year and take appropriate action when needed (e.g., regular budget amendments, emergencies, new funding, FCO, releases, transfers, etc.) • Conduct Agency Data Analyses & generate reports, at user defined timeframes including on-demand 	

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Process Flow Page 2 of 3: BUD – Carry Forward (Operating) to Reversions

Swim Lanes – Definition	<p>Enterprise – DFS/A&A: enterprise level role at DFS/A&A Enterprise – EOG/OPB: enterprise level role at the Executive Office of the Governor/Office of Policy and Budget Agency – Budget Office: agency person responsible for budget</p>
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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
BUD IP 2.1	MFMP	<ul style="list-style-type: none"> Interface of data from MFMP 	None identified
BUD CP 2.2	Review Data	<ul style="list-style-type: none"> Carry/Certified Forward FCO Review: DFS iterative review and correction of negative balances and accounts on demand per DFS Fiscal Year End Instructions 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums DFS Fiscal Year End Instructions
BUD IP 2.3	Create Tentative Carry Forward (Operating Categories) Data Set	<ul style="list-style-type: none"> Florida PALM automatically creates Carry Forward (Operating Categories) is sent to LAS/PBS of the tentative Carry Forward budget (unexpended release balances) as of 6/30 for Carry Forward Agencies are not allowed to submit a Carry Forward request that will exceed the unexpended release balance on the Florida PALM Budget Control subsidiary ledger 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums DFS Fiscal Year End Instructions
BUD IP 2.4	Create Carry Forward Authority Category 13XXXX Data Set	<ul style="list-style-type: none"> Florida PALM automatically creates Carry Forward authority category 13XXXX (statutorily authorized) DFS records Carry Forward / Carry Forward authority category 13XXXX transactions Data is sent to the LAS/PBS of the Carry Forward authority category 13XXXX Agencies are not allowed to submit a Carry Forward request that will exceed the unexpended release balance on the Florida PALM Budget Control subsidiary ledger 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums DFS Fiscal Year End Instructions
BUD CP 2.5	Review Data	<ul style="list-style-type: none"> Carry/Certified Forward FCO Balances Loaded Review: EOG/OPB and DFS iterative review of balances loaded, any adjustments warranted and full 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
		reconciliation per Section 216.301, F.S. & EOG/OPB Agency Addressed Memorandums	Addressed Memorandums <ul style="list-style-type: none"> • DFS Fiscal Year End Instructions
BUD 2.6	Validate Tentative Carry Forward	<ul style="list-style-type: none"> • EOG/OPB validates tentative Carry Forward (Operating Categories) to be Carry Forward balances and account codes 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • DFS Fiscal Year End Instructions
BUD 2.7	Validate Carry Forward Authority Category 13XXXX	<ul style="list-style-type: none"> • EOG/OPB validates tentative Carry Forward authority category 13XXXX (statutorily authorized) balances and account codes 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • DFS Fiscal Year End Instructions
BUD CP 2.8	Review Data	<ul style="list-style-type: none"> • Carry Forward Reconciliation: EOG/OPB, DFS and Agencies continued iterative review of balances loaded, any adjustments warranted and full reconciliation per Section 216.301, F.S. & EOG/OPB Agency Addressed Memorandums 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • DFS Fiscal Year End Instructions
BUD 2.9	Automated Marking of Eligible Transactions	<ul style="list-style-type: none"> • Florida PALM automatically marks all eligible Carry Forward (Operating categories) / Carry Forward Authority category 13XXXX transactions • Agencies can remove automatic markings on transactions 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • DFS Fiscal Year End Instructions
BUD 2.10	Establish Agency Final Carry Forward / Carry Forward Authority Category 13XXXX	<ul style="list-style-type: none"> • DFS establishes Final Carry Forward / Carry Forward authority category 13XXXX • Any unexpended release balance that is not obligated (Florida PALM marked) during the Carry Forward process is reverted at the end of July 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • DFS Fiscal Year End Instructions

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
BUD IP 2.11	Reduce Unexpended Release Balances	<ul style="list-style-type: none"> Florida PALM reduces the unexpended release balances down to the amount being Carry Forward Agency Carry Forward / Carry Forward authority category 13XXXX Data is sent to LAS/PBS First Carry Forward Reversion, within August 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums DFS Fiscal Year End Instructions
BUD 2.12	Posting Final Carry Forward	<ul style="list-style-type: none"> EOG/OPB posts Carry Forward to LAS/PBS, by the end of August Posting includes First Reversion data 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums DFS Fiscal Year End Instructions
BUD 2.13	Posting Final Carry Forward Authority Category 13XXXX	<ul style="list-style-type: none"> EOG/OPB posts Carry Forward authority category 13XXXX to LAS/PBS, by the end of August Posting includes First Reversion data 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums DFS Fiscal Year End Instructions
BUD AE 2.14	Update Budget Ledger	<ul style="list-style-type: none"> Carry/Certified Forward entries Final Agency Carry Forward data as of September 30 updates the Budget Control subsidiary ledger 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions DFS Fiscal Year End Instructions
BUD IP 2.15	LAS/PBS	<ul style="list-style-type: none"> Data is sent to LAS/PBS of the tentative Certified Forward budget (unexpended release balances, FCO approved budget unreleased, including reserves) as of 6/30 for Certified Forward (FCO) The frequency is annually based on the budget cycle 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
			Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 2.16	Verify Data	• Agencies will generate LAS/PBS reports to reconcile with Florida PALM data	• Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • DFS Fiscal Year End Instructions

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Process Flow Page 3 of 3: BUD – Certified Forward (FCO) to Reversions	
Swim Lanes – Definition	<p>Enterprise – DFS/A&A: enterprise level role at DFS/A&A</p> <p>Enterprise – EOG/OPB: enterprise level role at the Executive Office of the Governor/Office of Policy and Budget</p> <p>Agency – Budget Office: agency person responsible for budget</p>

Process Step ID	Process Name	Description of Process	Governing Laws and Policies
BUD CP 3.0	Review Data	<ul style="list-style-type: none"> Agency Reviews & Completes Certified Forward (FCO) Requests 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions DFS Fiscal Year End Instructions
BUD IP 3.1	Create Tentative Certified Forward (FCO) Data Set	<ul style="list-style-type: none"> The tentative Certified Forward Data Set for FCO is created and sent to LAS/PBS 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions DFS Fiscal Year End Instructions
BUD CP 3.2	Review Data	<ul style="list-style-type: none"> Agency Reviews & Completes Certified Forward (FCO) Requests 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
			<ul style="list-style-type: none"> • DFS Fiscal Year End Instructions
BUD 3.3	Validate Tentative Certified Forward (FCO)	<ul style="list-style-type: none"> • EOG/OPB validates tentative Certified Forward (FCO) balances and account codes 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD CP 3.4	Review Data	<ul style="list-style-type: none"> • Carry/Certified Forward Reconciliation: EOG/OPB, DFS and Agencies iterative reconciliation of FCO Projects that are requested for Certified Forward FCO do not exceed the appropriation amount in the Florida PALM Budget Control subsidiary ledger per EOG/OPB Agency Addressed Memorandums & DFS Fiscal Year End • Agencies request FCO Interface Data to be transmitted to EOG/OPB for review/approval 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 3.5	Automated Requirement of FCO Project ID	<ul style="list-style-type: none"> • Florida PALM automatically requires specific FCO project ID information throughout the fiscal year • Automated marking of eligible transactions • This occurs at the end of July 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
BUD 3.6	Establish Final Certified Forward (FCO)	<ul style="list-style-type: none"> Florida PALM validates available FCO budget and establishes final Certified Forward (FCO) data 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions DFS Fiscal Year End Instructions
BUD IP 3.7	Agency Final Certified Forward (FCO) Data	<ul style="list-style-type: none"> Agency final Certified Forward (FCO) data is sent to LAS/PBS and DMS 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions DFS Fiscal Year End Instructions
BUD 3.8	Review/Approve Final Certified Forward (FCO)	<ul style="list-style-type: none"> EOG/OPB review/approve final approved Certified Forward (FCO) data is sent to LAS/PBS All non-obligated and non-approved final approved Certified Forward (FCO) funds will be reverted (First Certified Forward Reversion, by September 1st) 	<ul style="list-style-type: none"> Section 216.301, F.S. EOG/OPB Agency Addressed Memorandums EOG/OPB Guidelines for Fixed Capital Outlay Reversions DFS Fiscal Year End Instructions
BUD IP 3.9	Send LAS/PBS Final	<ul style="list-style-type: none"> Following EOG/OPB review, final reverted Certified Forward (FCO) is 	<ul style="list-style-type: none"> Section 216.301, F.S.

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
	Reverted Certified Forward (FCO) to Budget Ledger	sent to the Budget Control subsidiary ledger	<ul style="list-style-type: none"> • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 4.0	Create Certified Forward (FCO) Spreadsheets for Agency Identification of Appropriation Amounts	<ul style="list-style-type: none"> • EOG/OPB develops FCO spreadsheets for agencies to review and identify remaining FCO appropriation amounts • FCO Project agency templates are created within the EPM application and populated with data from the Project Development to Closeout process area with the appropriate fields identified by EOG/OPB 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 4.1	Certified Forward (FCO) Spreadsheets	<ul style="list-style-type: none"> • EOG/OPB sends FCO spreadsheets to agencies for review and identification of remaining FCO appropriation amounts 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD CP 4.2	Agency Reviews & Completes Certified Forward	<ul style="list-style-type: none"> • Agencies review FCO spreadsheets and develop workbooks within Florida PALM to identify remaining FCO appropriation amounts 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
	(FCO) Requests	<ul style="list-style-type: none"> • Agencies document obligations and non-obligations including supporting documentation and comments as appropriate • Agencies validate FCO Project agency templates for all appropriate information including remaining FCO appropriation amounts • Agencies request FCO Interface Data to be transmitted to EOG/OPB for review/approval • Florida PALM modules (PJT) accessed for supporting documentation 	Addressed Memorandums <ul style="list-style-type: none"> • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 4.3	Review/Approve Agency Certified Forward (FCO) Data to Determine Reversions	<ul style="list-style-type: none"> • EOG/OPB review/approve of FCO Interface Data to determine FCO reversions 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 4.4	Calculate Final Certified Forward (FCO) Reversions	<ul style="list-style-type: none"> • Approved Agency FCO Interface Data (FCO remaining balances either approved to be Certified Forward or Reverted) is sent from LAS/PBS to the Florida PALM 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD IP 4.5	Send LAS/PBS Final Reverted	<ul style="list-style-type: none"> • LAS/PBS sends Final Reverted Certified Forward (FCO) to Budget Control subsidiary ledger 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency

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Process Step ID	Process Name	Description of Process	Governing Laws and Policies
	Certified Forward (FCO) to Budget Ledger		Addressed Memorandums <ul style="list-style-type: none"> • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD AE 4.6	Update Budget Ledger	<ul style="list-style-type: none"> • Florida PALM Budget Control subsidiary ledger updated with Final Reverted Certified Forward (FCO) 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions
BUD 4.7	Agency Reviews Final Certified Forward (FCO)	<ul style="list-style-type: none"> • Agencies generate reports in Florida PALM and LAS/PBS for reconciliation of appropriation balances 	<ul style="list-style-type: none"> • Section 216.301, F.S. • EOG/OPB Agency Addressed Memorandums • EOG/OPB Guidelines for Fixed Capital Outlay Reversions • DFS Fiscal Year End Instructions

3.7 Integration

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Integration ID	FMIS or Key System	Integration Description
BUD IP 1.1	LAS/PBS	<ul style="list-style-type: none"> • Current FY's Budget and Actual Prior Fiscal Year Expenditures • Adjusted appropriations data is sent from LAS/PBS, which includes current FY's budget, GAA (both line items and back of the bill appropriations), Vetoes, Supplementals, Failed Contingents, Non-Operating and Releases. Transfers and reserves are also collected • The frequency would be annually triggered by the state budget cycle, as well as, agency budget amendment adjustments data which occurs throughout the fiscal year • Actual Prior Fiscal Year expenditures (historical data, annual submission before August 1) is sent to LAS/PBS
BUD IP 2.0	LAS/PBS	<ul style="list-style-type: none"> • Florida PALM expenditures and cash data transferred to LAS/PBS daily, if not on demand. Florida PALM Cash Process area provides all cash data • The frequency would be daily
BUD IP 2.1	Agency Business Systems	<ul style="list-style-type: none"> • Interface of data from existing agency business systems • The frequency would be on demand triggered by the state budget reporting needs
BUD IP 2.4	MFMP	<ul style="list-style-type: none"> • Interface of data from MFMP
BUD IP 2.6	LAS/PBS	<ul style="list-style-type: none"> • Florida PALM automatically identifies Carry Forward (Operating Categories) incurred obligations to be marked for Carry Forward • Data is sent to LAS/PBS of the tentative Carry Forward budget (unexpended release balances) as of 6/30 for Carry Forward • Agencies are not allowed to submit a Carry Forward request that will exceed the unexpended release balance on the Florida PALM Budget Control Subsidiary Ledger
BUD IP 2.7	LAS/PBS	<ul style="list-style-type: none"> • Florida PALM automatically identifies Carry Forward authority category 13XXXX (statutorily authorized) • Data is sent to the LAS/PBS of the Carry Forward authority category 13XXXX • Agencies are not allowed to submit a Carry Forward request that will exceed the unexpended release balance on the Florida PALM Budget Control Subsidiary Ledger

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Integration ID	FMIS or Key System	Integration Description
BUD IP 3.4	LAS/PBS	<ul style="list-style-type: none"> Agency Carry Forward / Carry Forward authority category 13XXXX Data is sent to LAS/PBS The frequency is annually based on the budget cycle
BUD IP 3.8	LAS/PBS	<ul style="list-style-type: none"> On September 30th, Florida PALM Budget Control subsidiary ledger will automatically remove marks from any outstanding encumbrances, payables, receivables effectively moving the obligation to the current budget year The remaining unexpended release balances from the Carry Forward process are reverted (i.e., reduced to zero) and the amount reverted is transmitted to LAS/PBS The frequency would be annually
BUD IP 4.1	LAS/PBS	<ul style="list-style-type: none"> Data is sent to LAS/PBS of the tentative Certified Forward budget (unexpended release balances, FCO approved budget unreleased, including reserves) as of 6/30 for Certified Forward (FCO) The frequency is annually based on the budget cycle
BUD IP 4.7	LAS/PBS and DMS	<ul style="list-style-type: none"> Agency final Certified Forward (FCO) data is sent to LAS/PBS and DMS The frequency is annually based on the budget cycle
BUD IP 4.9	LAS/PBS	<ul style="list-style-type: none"> LAS/PBS sends approved Final Certified Forward (FCO) reverted data to the Florida PALM Budget Control subsidiary ledger LAS/PBS sends Final Certified Forward (FCO) Reversion data to the Florida PALM Budget Control subsidiary ledger and final FCO reversions report is published The frequency is annually based on the budget cycle
BUD IP 5.5	LAS/PBS	<ul style="list-style-type: none"> LAS/PBS sends approved Final Certified Forward (FCO) reverted data to the Florida PALM Budget Control subsidiary ledger LAS/PBS sends Final Certified Forward (FCO) Reversion data to the Florida PALM Budget Control subsidiary ledger and final FCO reversions report is published The frequency is annually based on the budget cycle

3.8 Control Points

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Control Pt. ID	Control Point Description
BUD CP 1.4	<ul style="list-style-type: none"> Establish Intra-Agency Control Rule Levels
BUD CP 1.6	<ul style="list-style-type: none"> Load Allotments to Mirror Appropriations for Control
BUD CP 1.7	<ul style="list-style-type: none"> Load Budget Allotments for Control
BUD CP 1.9	<ul style="list-style-type: none"> Transaction Budget Checking
BUD CP 2.3	<ul style="list-style-type: none"> Carry/Certified Forward FCO Review: DFS iterative review and correction of negative balances and accounts on demand per DFS Fiscal Year End Instructions
BUD CP 2.4	<ul style="list-style-type: none"> Carry/Certified Forward FCO Balances Loaded Review: EOG/OPB and DFS iterative review of balances loaded, any adjustments warranted and full reconciliation per Section 216.301, F.S. & EOG/OPB Agency Addressed Memorandums
BUD CP 2.8	<ul style="list-style-type: none"> Carry/Certified Forward Reconciliation: EOG/OPB, DFS and Agencies iterative reconciliation of FCO Projects that are requested for Certified Forward FCO do not exceed the appropriation amount in the Florida PALM Budget Control subsidiary ledger per EOG/OPB Agency Addressed Memorandums & DFS Fiscal Year End Agencies request FCO Interface Data to be transmitted to EOG/OPB for review/approval
BUD CP 3.0	<ul style="list-style-type: none"> Carry/Certified Forward FCO Balances Loaded Review: EOG/OPB and DFS iterative review of balances loaded, any adjustments warranted and full reconciliation per Section 216.301, F.S. & EOG/OPB Agency Addressed Memorandums
BUD CP 3.2	<ul style="list-style-type: none"> Carry/Certified Forward FCO Balances Loaded Review: EOG/OPB and DFS iterative review of balances loaded, any adjustments warranted and full reconciliation per Section 216.301, F.S. & EOG/OPB Agency Addressed Memorandums
BUD CP 3.4	<ul style="list-style-type: none"> Carry/Certified Forward Reconciliation: EOG/OPB, DFS and Agencies iterative reconciliation of FCO Projects that are requested for Certified Forward FCO do not exceed the appropriation amount in the Florida PALM Budget Control subsidiary ledger per EOG/OPB Agency Addressed Memorandums & DFS Fiscal Year End Agencies request FCO Interface Data to be transmitted to EOG/OPB for review/approval
BUD CP 4.2	<ul style="list-style-type: none"> Agency Reviews & Completes Certified Forward (FCO) Requests

3.9 Reporting

This document is a draft and should be used for preparation of any proposals.

Report No.	Description	Frequency and Triggering Event	Audience(s)	Classification	Governing Laws and Policies
BUD R 1	Budget Establishment / Allotment Reports	On-Demand	Agency	Operational Management	None identified
BUD R 2	Agency Annual Operating Budget, etc.	On-Demand	Agency	Operational Management	None identified
BUD R 3	Budget Management Reports: Agency Allotment Plans, Progress Reports, Agency Data Analyses, Dashboards, etc.	On-Demand and Monthly	Agency	Operational Management	None identified
BUD R 4	Projections including Labor Reports (Project & Grant /Cost Accounting)	On-Demand	Enterprise Level	Operational Management	None identified
BUD R 5	Exceptions and Notifications	Annual	Agency	Carry/Certified to Reversions	• Section 216.301, F.S.
BUD R 6	Carry Forward/ Carry Forward Authority Category 13XXXX and Certified Forward FCO Reversions	Annual	EOG/OPB, Legislature, Agency	Carry/Certified to Reversions	• Section 216.301, F.S.
BUD R 7	Carry/Certified Forward FCO Reversion Reports	Annual	EOG/OPB, Legislature, Agency	Carry/Certified to Reversions	• Section 216.301, F.S.
BUD R 8	Agency FCO Projects	Annual	EOG/OPB, Legislature, Agency	Carry/Certified to Reversions	• Section 216.301, F.S.
BUD R 9	Final FCO Reversion Reports	Annual	EOG/OPB, Legislature, Agency	Carry/Certified to Reversions	• Section 216.301, F.S.

3.10 Accounting Events

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Accounting Event ID	Description
BUD AE 1.8	<ul style="list-style-type: none"> • Post/Update to Budget Ledger • Record appropriations • Record approved budget • Record releases – General Revenue Fund, Trust Funds • Record budget amendment adjustments
BUD AE 3.7	<ul style="list-style-type: none"> • Update Budget Ledger • Carry/Certified Forward entries
BUD AE 5.6	<ul style="list-style-type: none"> • Update Budget Ledger • Reversion Entry

3.11 Key Performance Indicators/Measure

Measure	Relevance	Data Elements Needed to Generate Measure
Percentage of Budget Allotments that are expended and encumbered	Efficiency and Compliance	Allotments, Expenditures, and Encumbrances
Number of budget overrides executed, by agency and end user	Efficiency, Control and Compliance	Agency, Overrides, and End user
Percentage of Carry Forward (Operating) by category	Efficiency, Control and Compliance	Appropriation, Expenditures, Encumbrances, and Balances
Percentage of Carry Forward (Operating) to reversion	Efficiency, Control and Compliance	Appropriation, expenditures, encumbrances, and balances
Percentage of Certified Forward (FCO) to reversion	Efficiency, Control and Compliance	Appropriation, Expenditures, Encumbrances, FCO project ID and Balances

3.12 Future Enhancements

- Ability to accommodate budgets based on revenues with different rules set by LAS/PBS that is controlled by enterprise