

I.20.2 Budget Execution and Management

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Revision History

Version	Date	Revision Notes

DRAFT

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Business Process Overview

The Budget Execution and Management interim business process addresses how the State manages budget exceptions. Wave organizations log into Florida PALM to retrieve the Budget Exceptions Report and manage budget exceptions. The Budget Exceptions Report provides a list of the budget exceptions and the associated detail. It also provides Wave organizations the ability to drill into each transaction. Wave organizations should work internally to determine the appropriate actions to address insufficient appropriations and/or releases. Wave organizations correct failed Budget Check transactions within Department FLAIR and can request override to the Department of Financial Services (DFS) for consideration.

Dependencies and Constraints

- Wave organizations appropriation balances should not exceed appropriations that are authorized in the General Appropriations Act and subsequently adjusted to reflect vetoes, supplementals, failed contingents, and current fiscal year budget amendments. Authorized/Adjusted appropriations are required to be released prior to recording an expenditure.
- DFS and the Executive Office of the Governor/Office of Policy and Budget issue memorandums that provide direction and guidance for the management of appropriations.
- Wave organizations continue to access Florida PALM to view the Budget Check Exceptions Report and manage Budget Check exceptions.
- Wave organizations continue to have the ability to delete a transaction as a part of managing Budget Check errors.
- Wave organizations continue internal budget management practices to determine the appropriate Departmental FLAIR actions to address insufficient appropriations and/or release.
- Wave organizations continue to access the Report Distribution System or Information Warehouse to retrieve organization specific reports (e.g., Schedule of Allotment Balances and Encumbrance reports) from Departmental FLAIR.
- Wave organizations are provided access to Florida PALM to retrieve reports.
- Extracts of Florida PALM data is available for users in the Florida PALM Chart of Accounts structure.

Business Process Flow Details

Table 1: Process Steps included Interim Business Process Model Flow

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Swim Lanes – Definition	<p>DFS Budget Maintainer: DFS role responsible for managing Budget Check exceptions in Florida PALM</p> <p>Wave Organization Budget Office: Wave organization role that will interact with Florida PALM for Budget Check processing</p> <p>Wave Organization Exception Transaction Processor: Wave organization role responsible for performing Budget Check tasks</p>	
Process Step ID	Process Step Title	Description of Process
1	Create/Submit Transactions	The configuration of Florida PALM determines if a transaction is subject to Budget Check based on the Account type. If the transaction is an excluded Account type (e.g., assets, equity, and liability), the transaction will not be subject to exception processing. Transactions of non-excluded account types (e.g., expense and revenue) are subject to exception processing.
2	Run Budget Check	Transactions are budget checked in Florida PALM once they are successfully created and the edit validation is completed. Budget Check is initiated via an automated process. The DFS AP Processor role may systematically initiate the Budget Check process. Revenue transactions do not generate Budget Check errors and proceed with their transaction lifecycles. Expense transactions may generate Budget Check errors which requires exception handling. If no errors result from the Budget Check, the process ends, and the source transaction continues to approval and posting. If errors exist, the Wave Organization Exception Transaction Processor manages the Budget Check errors.
3	Proceed with Transaction Lifecycle	Transactions for excluded account types, overridden transactions, and revenue transactions that have been budget checked are able to proceed with their transaction lifecycle to update the ledgers
4	Update Budget Ledger Balances	An expense transaction that successfully passes Budget Check, and does not generate errors, updates the budget ledger balances to consume budget. The transaction then proceeds with its transaction lifecycle.
5	Manage Budget Check Errors	All transactions that fail Budget Check produce errors and are included in the Budget Exceptions Report. Wave organizations access Florida PALM to retrieve Budget Exceptions Report.
6	Update or Delete Transaction	If the Budget Check exceptions exist due to incorrect accounting codes, the Wave Organization Exception Transaction Processor can update the accounting codes to resubmit for Budget Check or delete the transaction from Florida PALM.

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Process Step ID	Process Step Title	Description of Process
7	Correct Transaction	The Wave Organization Exception Transaction Processor works to correct the failed Budget Check transaction within Department FLAIR.
8	Contact Wave Organization Budget Office	The Wave Organization Exception Transaction Processor communicates with the Wave Organization Budget Office and Program Office regarding the insufficient appropriations and/or release issue. The Wave Organization Budget Office and Program Office work collaboratively to determine the appropriate actions to address insufficient appropriations and/or release.
9	Override Transaction	The DFS Budget Maintainer will determine if override is appropriate or if the transaction should be budget checked again, to take into consideration the recording of a budget amendment or supplemental appropriations. Where appropriate, the DFS Budget Maintainer overrides the transaction, which updates the budget ledger balances to consume budget.

Interim Reports

Table 3: Reports Included on Interim Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	Budget Exceptions Report – displays budget exceptions and adequate reasons for the exceptions with the capability to drill into transactions	Periodic	DFS, Organization