

I.20.3 Perform Budget Close

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Revision History

Version	Date	Revision Notes

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Business Process Overview

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

Dependencies and Constraints

- Florida PALM manages the Carry Forward and Certified Forward systems processes and interaction with LAS/PBS for Pilot and Wave organizations.
- Appropriation balances should not exceed appropriations that are authorized in the General Appropriations Act (GAA) and subsequently adjusted to reflect vetoes, supplementals, failed contingents, and current fiscal year (FY) budget amendments.
- Authorized/Adjusted appropriations are required to be released prior to recording an expenditure.
- Wave organizations continue internal budget management practices to determine the appropriate Departmental FLAIR actions to address negative account code balances.
- Wave organizations continue to have access to the Information Warehouse and Departmental FLAIR reports (e.g., Schedule of Allotment Balances and Encumbrance Reports).
- Wave organizations are provided access to Florida PALM to retrieve reports needed to complete the budgetary process.
- Extracts of Florida PALM data is available for users in the Florida PALM Chart of Accounts (COA) structure.

Business Process Flow Details

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

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Swim Lanes – Definition	<p>DFS GL Close Processor: DFS roles responsible for the processing of the Budget Close (Carry Forward and Certified Forward) budget journals</p> <p>Wave Organization Budget Processor: Wave organization role responsible for managing budget closing activities within Florida PALM</p>	
Process Step ID	Process Step Title	Description of Process
1	20.3.1 Carry Forward Steps 1-10	<p>The DFS GL Close Processor prepares for Budget Close to confirm all Actuals General Ledger activities have been completed in the closing FY. DFS and EOG/OPB publish memorandums that provide instructions, guidance, and deadlines for FYE activities including Carry Forward and Certified Forward.</p> <p>The DFS GL Close Processor and Wave organizations manage negative account balances and the DFS Office of Information Technology (OIT) transfers incurred obligations to MFMP. DFS transmits Carry Forward Recap Reports for operational budget and, if applicable, the Fixed Capital Outlay (FCO) Certified Forward Request Detail Report to EOG/OPB. Florida PALM Pilot organizations' incurred obligations are transferred to LAS/PBS for the determination and posts of the 1st Operating (Carry Forward) appropriation reversion balances.</p>
2	Prepare for Budget Close	<p>Wave organizations adhere to EOG/OPB and the DFS FYE communications and guidance memorandums. Agencies continue to process payments until the deadline, as determined by DFS. To begin reviewing incurred obligations, DFS generates and publishes the Carry Forward Monitoring Report.</p> <p>At the end of the FY, OIT automatically marks all accounts payable and encumbrance subsidiary records that have operating appropriations in Departmental FLAIR (i.e., marked with a "C") except for:</p> <ul style="list-style-type: none"> • Accounts payable and encumbrance records with a local state fund; • Memo accounts receivables and encumbrances that do not include a vendor number; and • All accounts receivables. <p>Wave organizations may adjust the automatic marking of their subsidiary records using the Departmental FLAIR Request for Certifications (CF) function by the end of the FY. The Prior Period Indicator field in Departmental FLAIR</p>

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Process Step ID	Process Step Title	Description of Process
		<p>should be marked as applicable to update the balance by the designated deadline.</p> <p>The DFS GL Close Processor and Wave organizations continuously review and monitor the Wave organizations' incurred obligations by using the Carry Forward Monitoring Report. Wave organizations with negative balances are instructed to take appropriate steps to resolve all negative balances appropriately. The DFS GL Close Processor provides support to organizations with any questions regarding the Carry Forward Reports. EOG/OPB corresponds with organizations for resolution of any incurred obligations that require review.</p>
3	Transfer Wave Organizations Incurred Obligations to Florida PALM & MFMP	<p>OIT prepares the incurred obligations data file to send to Florida PALM and MFMP at the end of the FY. MFMP uses this file to identify incurred obligations for Wave organizations.</p> <p>Incurred obligations are transferred as one data file. Wave organizations should not enter information into the Departmental FLAIR Carry Forward/Certification Forward function after the data has been transferred to EOG/OPB. Any changes warranted need to be discussed with EOG/OPB.</p>
4	Manage Data Conversion Crosswalk Table	<p>Florida PALM data conversion Crosswalk Table is deployed to manage the merger of Florida PALM and Departmental FLAIR incurred obligations data files in preparations to transfer to LAS/PBS.</p> <p>The Crosswalk Table is used to translate incurred obligations from Departmental FLAIR COA structure to the Florida PALM COA structure.</p>
5	Reconcile Crosswalk Table	Wave organizations continuously perform reconciliation of the crosswalk data tables to ensure values are correct. This is an iterative process between the DFS GL Close Processor and Wave organizations.
6	Merge Florida PALM & Departmental FLAIR Incurred Obligations	<p>Florida PALM and Departmental FLAIR incurred obligations are merged into one data file.</p> <p>Florida PALM administers appropriate actions including reconciliation of Florida PALM and Departmental FLAIR data for accuracy.</p>
7	20.3.1 Carry Forward Steps 17-25	Florida PALM receives 1 st Operating (Carry Forward) appropriation reversion balances from LAS/PBS. The Budget Close process is configured with closing rules to execute the 1 st Operating (Carry Forward) appropriation reversion balances and Continuing Appropriations Balances. Budget

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Process Step ID	Process Step Title	Description of Process
		Close reports are generated and the review of appropriation Carry Forward balances and obligations are performed.
8	Review Appropriation Carry Forward Balances and Obligations	<p>Once the Budget Close process is completed for the closing FY, organizations are notified. The organizations must continue processing payments during the Carry Forward period and begin reviewing the Appropriation Carry Forward balances and obligations, to confirm the results of the closing FY before beginning to process transactions in the new FY.</p> <p>EOG/OPB publishes an operating reversions memorandum, which notes that a technical review of the incurred obligations, for Pilot and Wave organizations, has been processed and posted reversion entries have been posted in the appropriation ledger within LAS/PBS.</p> <p>EOG/OPB communicates to Pilot and Wave organizations any adjustments to requested Carry Forward for operating accounts due to technical reasons that were made and work with organizations to enable adjustments to LAS/PBS Column A01. Column A01 holds the organizations' Actual Prior Year Expenditures.</p>
9	20.3.1 Carry Forward Steps 27-42	<p>Pilot and Wave organizations begin activities in the new FY, to create final payments to the encumbered obligations from the closing FY before they expire by September 30 for the next FY.</p> <p>The DFS Division of Accounting and Auditing processes final payments of incurred obligations for organizations until the end of September.</p> <p>EOG/OPB transfers detail approved operating (Carry Forward) and FCO (Certified Forward) balances to DFS and the Auditor General.</p> <p>Florida PALM receives 2nd Operating (Carry Forward) appropriation reversion balances from LAS/PBS. The Budget Close process is configured with closing rules to execute the 2nd Operating (Carry Forward) appropriation reversion balances and Continuing Appropriations Balances. Budget Close reports are generated and the review of appropriation Carry Forward balances and FCO (Certified Forward) balances.</p>
10	20.3.1 Certified Forward Steps 1-30	Pilot and Wave organizations adhere to Section 216.301, F.S., which allows organizations to request approval to Carry Forward remaining operating budget balances and Certify Forward remaining FCO appropriation balances into the next

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Process Step ID	Process Step Title	Description of Process
		FY. FCO projects are typically multi-year projects and each year organizations may request Certified Forward approval for FCO projects until the project is complete or the EOG/OPB denies the request. Budget Close rules are developed to confirm budget journals are generated appropriately for the Certified Forward processes, as per statutes.

Interim Reports

Table 2: Reports Included on Interim Business Process Model Flow

Report Number	Report Description	Report Frequency	Audience
R1	Carry Forward Monitoring Report – provides organizations incurred obligations and balances	Periodic, Annual	DFS, Wave and Pilot organizations, EOG/OPB
R2	Carry Forward Balances Report – provides balances to be carried forward and not included in reversions process	Periodic, Annual	DFS, Wave and Pilot organizations, EOG/OPB
R3	Crosswalk Value Report – Report listing all statewide Florida PALM values and the corresponding FLAIR values.	Periodic	DFS, Wave organizations
R4	Carry Forward/Certified Forward Variance Reports – includes the Operating and FCO transactions not approved and any other necessary adjustments	Periodic, Annual	DFS, Wave and Pilot organizations, EOG/OPB, Auditor General
R5	Continuing Appropriations Balances Report – configured annually to provide available balances per organizations to be rolled forward, as granted continuing appropriation, as defined under Section 216.011(1)(i), F.S.	Periodic, Annual	DFS, Wave and Pilot organizations, EOG/OPB