CW.20.2 Budget Execution and Management

Department of Financial Services

Date: 06/30/2020

Revision: DRAFT

Florida PALM

Planning, Accounting, and Ledger Management

Revision History

Version	Date	Revision Notes

Table of Contents

Business Process Overview

This business process addresses how the Budget Check process within Florida PALM validates the source transaction to available appropriations and ChartField values. The configuration of Florida PALM determines if a transaction is subject to Budget Check. Some transaction types such as assets, equity, liability, revenue, and others are configured to not be subject to Budget Check, therefore these transactions skip the Budget Check process and proceed with the transaction lifecycle. All other transactions are Budget Checked.

Dependencies and Constraints

- 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 Fiscal Year (FY) budget amendments. Authorized/Adjusted appropriations are required to be released prior to recording an expenditure.
- Department of Financial Services (DFS) and Executive Office of the Governor/Office of Policy and Budget (EOG/OPB) issue memorandums that provide direction and guidance for the management of appropriations.

Business Process Flow Details

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

CW.20.2 Budget Execution and Management		
Swim Lanes – Definition	**Agency Processor:** agency role responsible for Budget Check processing **Agency Budget Maintainer:** agency role responsible for assisting with managing budget errors **DFS Budget Maintainer:** DFS role responsible for performing Budget Check tasks	
Process Step ID	**Process Step Title**	**Description of Process**
1	Create/Review Source Transaction	An Agency Processor creates and reviews a transaction. 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, the transaction is not subject to Budget Check. Transactions of non-excluded account types are subject to Budget Check.
2	Run Budget Check	The Budget Check is initiated by a user or an automated process. Budget Check validates the source transaction to available appropriations and ChartField values. This step consumes budget and creates an expenditure entry. If no errors result from the Budget Check, the transaction passes and the source transaction continues to approval and posting. If errors exist, the Agency Processor manages the Budget Check errors. Revenue transactions do not generate Budget Check errors and proceeds with the

Process Step ID	Process Step Title	Description of Process
		transaction lifecycle. Expense transactions may generate Budget Check errors which requires exception handling. Agencies use Florida PALM online inquiry screens and designated reports, as well as, Departmental FLAIR reports, including the Schedule of Allotment Balances, Encumbrance and other reports as appropriate.
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 the transaction lifecycle.
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 the transaction lifecycle.
5	Manage Budget Check Errors	All transactions that fail Budget Check produce errors and are included in the Budget Exceptions Report. The Agency Processor retrieves the Budget Exceptions Report to address all errors noted. The Agency Processor works within the source module and engage the Agency Budget Maintainer and/or the agency program office to review and resolve the errors.
6	Update or Delete Transaction	Transactions that produce accounting errors are modified in the appropriate Florida PALM source module. If Budget Check errors exist due to incorrect accounting codes, the Agency Processor can update the accounting codes and resubmit for Budget Check. If necessary, the Agency Processor contacts the agency budget office and/or agency program office for assistance with modifying the transaction. If the Budget Check errors cannot be corrected, the Agency Processor deletes the transaction in the appropriate Florida PALM source module.
7	Correct Transaction	If the failed transaction originated in Departmental FLAIR, the Agency Processor works to correct the failed Budget Check transaction within Department FLAIR.
8	Contact Agency Budget Office	The Agency Processor communicates with the agency budget and program offices regarding the errors which are related to insufficient appropriations and/or releases issue. The agency works collaboratively to determine the appropriate actions to address errors which include resubmit for Budget Check.
9	Hold Transaction for Available Budget	The agency can choose to hold the transaction while taking other actions such as process budget amendment, consider alternate funding sources, request an override of the

Process Step ID	Process Step Title	Description of Process
		appropriation exception, or update the transaction in the appropriate source module. After the agency takes the appropriation action to make budget available, the transaction is resubmitted for Budget Check.
10	Request Appropriation Exception Override	The Agency Budget Maintainer requests an override of the appropriation exception from the DFS Budget Maintainer.
11	Override Transaction	The DFS Budget Maintainer determines if an override is appropriate or if the transaction should be resubmitted for Budget Check again. The DFS Budget Maintainer works collaboratively with EOG/OPB and where appropriate, the DFS Budget Maintainer overrides the transaction, which updates the budget ledger balances to consume budget.
12	Notify Agency	Once the transaction has been overridden, the DFS Budget Maintainer notifies the agency and the transaction proceeds forward in its lifecycle. The DFS Budget Maintainer can deny override request and advice the agency to submit transaction for Budget Check again for appropriate agency action.

Ledger Impacts

Table 2: Ledger Impacts Included on CW Business Process Model Flow

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Budget Ledger – Commit Expenditures	Decreases Available Budget Balance Increases Expenditure

Reports

Table 3: Reports Included on CW Business Process Model Flow

Report Number	Report Description	Report Frequency	Audience
R1	Budget Overview Online Inquiry – displays budget, encumbrance, expenditure, and remaining spending authority balances with the capability to drill into transactions, as per user-defined ChartField combinations for the Expenditure and Revenue Ledger Groups.	Periodic	DFS, Agency

This document is draft and subject to change

Report Number	Report Description	Report Frequency	Audience
R2	Budget Exceptions Report – displays budget exceptions and adequate reasons for the exceptions with the capability to drill into transactions.	Periodic	DFS, Agency
R3	Posted Budget Journals Report – provides detail transactions regarding any budget journals posted (i.e., appropriations, allotments, Carry Forward, Certified Forward, estimated revenue) and available by designated journal type, time periods, and ChartField combinations, and budget period (appropriation year).	Periodic	DFS, Agency