

# CW.20.3 Perform Budget Close

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## Revision History

Version	Date	Revision Notes

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## Business Process Overview

This business process addresses the Perform Budget Close within Florida PALM which addresses how the State manages and supports the close-out of appropriations. Agencies 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 Florida Accounting Information Resource (FLAIR). The Perform Budget Close 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.

The business subprocesses included are:

- 20.3.1 Carry Forward
- 20.3.2 Certified Forward

## Dependencies and Constraints

- Florida PALM manages the Carry Forward and Certified Forward systems processes and interaction with LAS/PBS for agencies.
- Agencies continue internal budget management and accounting practices by using Departmental FLAIR for all Carry Forward and Certified Forward transactions.
- Agencies will manage budget exception errors within Florida PALM.
- Each agency is required to use the Florida PALM for all Carry Forward and Certified Forward processes.
- 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.
- Agencies continue to have access to the Information Warehouse and Departmental FLAIR reports (e.g., Schedule of Allotment Balances and Encumbrance Reports).
- Agencies 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 CW Business Process Model Flow

CW. 20.3.1 – Carry Forward		
Swim Lanes – Definition	<p><b>Agency Accounting/Budget:</b> agency role responsible for performing Budget Close (Carry Forward and Certified Forward) task assignments</p> <p><b>DFS GL Close Processor:</b> DFS roles responsible for the processing of the Budget Close (Carry Forward and Certified Forward) budget journals</p> <p><b>EOG/OPB:</b> (Non-Florida PALM role) responsible for publishing appropriations, including budget adjustments in LAS/PBS; and functions performed by Systems Design and Development (SDD)</p>	
Process Step ID	Process Step Title	Description of Process
1	Prepare for Budget Close	<p>DFS prepares for Budget Close to confirm all Actuals General Ledger (GL) activities have been completed in the closing FY. Any Actuals GL activities not recorded in the closing FY are no longer eligible to be recorded in the closing FY after Budget Close. DFS monitors and processes payments to validate compliance with the legislative intent.</p> <p>DFS and EOG/OPB publish memorandums that provide instructions, guidance, and deadlines for FY end activities including Carry Forward and Certified Forward. These memorandums are typically published starting in the month of April of each FY. The first DFS memorandum provides information related to undisbursed appropriations for operations, identified as incurred obligations and certified Fixed Capital Outlay (FCO) undisbursed appropriations, pursuant to Section 216.301, F.S.</p> <p>DFS generates and publishes the Carry Forward Monitoring Report (on-line query) to commence reviews of agency incurred obligations.</p>
2	Receive EOG/OPB Approval for Continuing Appropriations	<p>DFS receives and reviews Carry Forward Appropriations documentation for informational purposes and to process the appropriate transaction at the beginning of the FY. DFS also receives the Legislative Branch Carry Forward Funds Letter.</p> <p>The Florida Legislature (House/Senate) prepares and transmits Legislative Branch Carry Forward Funds Letter to EOG/OPB, DFS and other appropriate offices. The letter is prepared pursuant to the provisions of Section 216.1811(2), F.S., to retain the FY end budget balances for all legislative budget entities and to retain the balances in the carry forward funds for all legislative budget entities until further direction is given by the Presiding Officers of the Florida Legislature.</p>

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Process Step ID	Process Step Title	Description of Process
		The Budget Close process is configured with rule sets for those agencies with legislative authority for continuing appropriations.
3	Process Agency Obligations	<p>Agencies receive agency addressed memorandum regarding undisbursed appropriations and process obligations as part of the FY end closeout process.</p> <p>Agencies continuously review and monitor the Carry Forward Monitoring Report. Agencies take appropriate steps to resolve transaction exceptions.</p> <p>The amounts identified as incurred obligations must not exceed available appropriation balances by Fund, Budget Entity, and Category.</p>
4	Perform Budget Close Activities	<p>DFS will automatically mark all accounts payable and encumbrance subsidiary records in Departmental FLAIR that have an operating appropriation at the end of the fiscal year as incurred obligations (i.e., marked with a "C") except for:</p> <ul style="list-style-type: none"> <li>• Accounts payable and encumbrance records with a local state fund;</li> <li>• Memo accounts receivables and encumbrances, which do not include a vendor number; and</li> <li>• Accounts receivables.</li> </ul> <p>Agencies may adjust the automatic marking of their subsidiary records using the FLAIR Request for Certifications (CF) function by the end of the fiscal year.</p> <p>Agencies may manually mark or unmark items for incurred obligations during the timeframe designated by DFS. The prior period indicator field in Departmental FLAIR should be marked as applicable to update the balance by the designated deadline.</p>
5	Manage Transaction Exceptions	<p>Agencies take appropriate steps to manage all transaction exceptions within Florida PALM, including edit and/or delete of transactions.</p> <p>Agencies continue to process incurred obligations as part of the FY end closeout process, ensuring that transactions processed do not exceed available appropriation balances by Fund, Budget Entity, and Category.</p> <p>Agencies and DFS review and monitor the Carry Forward Monitoring Report continuously, which is an iterative process.</p>

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Process Step ID	Process Step Title	Description of Process
6	Confirm/Resolve Transaction Exceptions	<p>DFS conducts review of Agency Incurred Obligations by using the Carry Forward Monitoring and Budget Exceptions Reports.</p> <p>Agencies with transaction exceptions are contacted to take appropriate steps to resolve appropriately. DFS and agencies proceed with an iterative process and provide support to agencies as needed.</p> <p>DFS and agencies continue to monitor Carry Forward Monitoring and Budget Exceptions Reports until all transaction exceptions are resolved.</p>
7	Publish Agency Operating Recap / FCO Detail Reports	<p>DFS publishes Agency Operating Recap / FCO Detail Reports.</p> <p>Agencies transmit a pdf of the FLAIR Carry Forward Agency Recap Report for operational budget and, if applicable, the FLAIR FCO Certified Forward Request Detail Report with Agency Head Certification to EOG/OPB.</p> <ul style="list-style-type: none"> <li>• Agencies with FCO will transmit one copy of the report to the Department of Management Services, Division of Real Estate Development and Management.</li> <li>• DFS/A&amp;A provides support to agencies with any questions regarding Carry/Certified Forward Reports.</li> </ul> <p>Agencies generate FLAIR Carry/Certified Forward Request Reports for all appropriation categories to maintain records for agency auditing purposes.</p> <p>EOG/OPB reviews and conducts different levels of review of Agency Recap Reports for operational and FCO appropriations. Agencies identify any issues and collaborate with EOG/OPB if there are adjustments warranted. This is an iterative process between EOG/OPB and agencies. EOG/OPB makes any adjustments necessary, as agencies do not have access to LAS/PBS currently.</p>
8	Identify Eligible Carry Forward Incurred Obligations	<p>DFS systematically identifies all accounts payable and encumbrance subsidiary records in Departmental FLAIR that have an operating appropriation at the end of the FY as incurred obligations.</p> <p>DFS and EOG/OPB establishes policy to incorporate additional Accounts Payable (Type A), Encumbrances (Type B), Accounts Receivable (Type C), Central Accounts Data (Type D), and FCO (08XXXX and 14XXXX appropriation categories) (Type E) prior to budget close as outlined in the Closing Process memorandum.</p>

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Process Step ID	Process Step Title	Description of Process
9	Extract / Transfer Agency Incurred Obligations to MFMP	DFS generates and transfers an export data file from Departmental FLAIR of Agency Incurred Obligations to MFMP at the end of the FY. The export data file is used to mark incurred obligations in MFMP for all agencies that selected the automatic marking of subsidiary records and is reflected in legacy FLAIR data elements.
10	Extract Tentative Carry Forward / Certified Forward Balances (July)	DFS generates an export data file from Florida PALM of Tentative Carry Forward / Certified Forward balances as of June 30 as part of the FY end closing activities. This export data file of Tentative Carry Forward / Certified Forward balances is reflected in the Florida PALM COA.
11	Transfer Tentative Carry Forward / Certified Forward Balances (July)	DFS transfers tentative Carry Forward and Certified Forward balances file as of June 30 as part of the FY end closing activities. The following balances files are transferred: <ul style="list-style-type: none"> <li>• Operating &amp; FCO Unexpended Releases,</li> <li>• FCO Unexpended Appropriations Less Mandatory Reserve,</li> <li>• Total FCO Unbudgeted Reserve, and</li> <li>• FCO Approved Budget Unreleased.</li> </ul>
12	Receive Tentative Carry Forward / Certified Forward Balances (July)	EOG/OPB receives and loads to LAS/PBS the tentative Carry Forward and Certified Forward balances files, as of June 30.
13	Verify Tentative Carry Forward / Certified Forward Balances (July)	EOG/OPB verifies tentative Carry Forward & Certified Forward Balances.
14	Extract / Transfer Agency Incurred Obligations to LAS/PBS	DFS generates and transfers an export data file from Departmental FLAIR of Agency Incurred Obligations to LAS/PBS at the end of the FY.
15	Receive/Load Agency Incurred Obligations	EOG/OPB receives and loads all Agency Incurred Obligations to LAS/PBS.
16	Verify Loads/ Perform Carry Forward Technical Review	EOG/OPB verifies loads & performs technical compliance reviews to determine unobligated Carry Forward amounts. The verification and technical compliance reviews are inclusive of the Tentative Carry Forward / Certified Forward Balances, Agency Incurred Obligations (Operating and FCO) data files and creates reversion entries.
17	Determine/Post 1 <sup>st</sup> Operating Reversion Balances	Once EOG/OPB has finalized the technical compliance reviews, EOG/OPB creates reversion entries, as per Sections 216.301(a) and (b), F.S.

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Process Step ID	Process Step Title	Description of Process
		<p>EOG/OPB determines and posts 1<sup>st</sup> Operating (Carry Forward) appropriation reversion balances as part of Budget Close in LAS/PBS.</p> <p>Any balances in operating accounts held in unbudgeted reserve on June 30 and unreleased appropriation balances do not carry forward.</p>
18	Transfer 1 <sup>st</sup> Operating Reversion Balances	EOG/OPB transfers 1 <sup>st</sup> Operating (Carry Forward) appropriation reversion balances from LAS/PBS to Florida PALM.
19	Receive 1st Operating Reversion Balances	DFS receives 1st Operating (Carry Forward) appropriation reversion balances from LAS/PBS to Florida PALM for reconciliation purposes to initiate the Budget Close process (July) in Florida PALM. Using the 1st Operating (Carry Forward) appropriation reversion balances and the Legislative Branch Carry Forward Funds letter, closing rules are configured.
20	Adjust Agency Incurred Obligations	<p>EOG/OPB publishes the Operating Reversions Memorandum, which notes that a technical review of the incurred obligations, as identified by each agency, has been processed and reversion entries posted in the appropriation ledger within LAS/PBS.</p> <p>If the EOG/OPB reversions differ from the Florida PALM requested carry forward amounts, a balance adjustment in Florida PALM is required prior to running the closing rules. DFS and EOG/OPB communicates to agencies any adjustments of requested carry forward for operating accounts due to technical reasons determined by EOG/OPB.</p> <p>DFS adjusts the requested Carry Forward amounts in Florida PALM to reflect the amounts provided by the EOG/OPB to support running the budget closing rules. The adjustments are communicated to agencies. Agencies make appropriate adjustments to the source data to reflect the updates from the EOG/OPB.</p>
21	Review and Update Transactions	Agencies collaborate with DFS to make the necessary adjustments to the carry forward source transactions as appropriate. Agencies ensure that adjustments made to source transactions reconcile to carry forward balances.
22	Configure Closing Rule #2 Based on EOG/OPB Documentation	The Budget Close process includes closing configuration for the subset of agencies with Continuing Appropriation as defined by Section 216.011(1)(i), Florida Statutes (F.S.); Appropriations automatically renew without further

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Process Step ID	Process Step Title	Description of Process
		legislative action, period after period, until altered or revoked by the Legislature.
23	Budget Close (July) – Execute Rule #1A (Unobligated Carry Forward Balances)	<p><b><u>Carry Forward Operating Appropriation Budget Close</u></b>            The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #1A (Unobligated Carry Forward Balances)</b></p> <p>For those agencies who have operating and FCO appropriations, each agency’s appropriations proceed with the appropriate operating or FCO processes.</p> <p>During the Budget Close business process, budget journals are created for Carry 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>
24	Budget Close (July) – Execute Rule #2 (Continuing Appropriations Balances)	<p><b><u>Carry Forward Operating Appropriation Budget Close</u></b>            The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #2 (Continuing Appropriations Balances)</b></p> <p>During the Budget Close business process, budget journals are created for Carry 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>
25	Run Budget Close Reports (July)	The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the close process.
26	Analyze Budget Close Reports (July)	The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.
27	Run Budget Close Undo Process	The Execute Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (e.g., ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.
28	Correct Budget Close Issue(s)	Once the Undo process step is run, appropriate corrections can be made so that all errors are addressed. Once all

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Process Step ID	Process Step Title	Description of Process
		errors are resolved, the Budget Close process can be re-executed.
29	Communicate Budget Close to Agencies	<p>Once the Budget Close process has been successfully executed and all results have been successfully validated, the Budget Close process is complete.</p> <p>DFS includes a global notification to agencies of the successful Budget Close to all agencies through Florida PALM. Agencies continue to process payments during the Carry Forward period.</p>
30	Review Balances and Obligations	<p>Once the Budget Close process is complete for the closing FY and agencies receive global notification, agencies continue processing payments and begin review of Appropriation Carry Forward balances and obligations to confirm the results of the closing FY before beginning the transactions in the new FY.</p> <p>EOG/OPB publishes Operating Reversions Memorandum, which notes that a technical review of the incurred obligations, as identified by each agency, has been processed and reversion entries posted in the appropriation ledger within LAS/PBS.</p> <p>EOG/OPB communicates to agencies any adjustments of requested carry forward for operating accounts due to technical reasons that were made and work with agencies to enable adjustments to LAS/PBS Column A01. Column A01 holds the agency's Actual Prior Year Expenditures.</p>
31	Create Final Payments of Encumbered Obligations by 9/30	Once agencies have successfully confirmed the Appropriation Carry Forward balances and encumbered obligations from the closing FY, the agencies 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 succeeding New FY.
32	Process Final Payments of Incurred Obligations by 9/30	DFS processes final payments of incurred obligations for agencies until the end of September, which includes MFMP disbursement transactions pursuant to Section 216.301(1)(b), F.S. The final submission and received deadline dates are determined and published by DFS.
33	Approved Operating/FCO Balances (September)	<p>EOG/OPB transfers detail approved operating (Carry Forward) and FCO (Certified Forward) balances to DFS and the Auditor General.</p> <p>Florida PALM Certification Forward variance reports reflect the items not approved and any other necessary adjustments are made available by EOG/OPB to DFS and the Auditor General.</p>

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Process Step ID	Process Step Title	Description of Process
34	Receive Operating/FCO Balances (September)	<p>DFS receives and loads detail approved operating (Carry Forward) and FCO (Certified Forward) balances.</p> <p>Florida PALM publishes approved variance reports to agencies, as agencies do not have access to these LAS/PBS reports during this time.</p>
35	Refer to EOG/OPB Approval for Continuing Appropriations	<p>DFS receives and reviews EOG/OPB reconciliation of calculated projections of agency continuing appropriations to process the appropriate transactions at the beginning of the FY. The Budget Close process is configured differently for those agencies with legislative authority for continuing appropriations.</p> <p>During the Budget Close business process, budget journals are created for Carry 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>
36	Budget Close (September) – Execute Rule #1B (Reversions Unexpended Carry Forward Balances)	<p><b><u>Carry Forward Operating Appropriation Budget Close</u></b>            The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #1B (Reversions Unexpended Carry Forward Release Balances)</b></p> <p>During the Budget Close business process, budget journals are created for Carry 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>
37	Budget Close (September) – Execute Rule #3 (Calculated Continuing Appropriations Balances)	<p><b><u>Carry Forward Operating Appropriation Budget Close</u></b>            The Budget Close step includes running the closing set validation report to ensure all closing sets and Carry Forward Operating Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.</p> <p><b>Execute Rule #3 (Calculated Continuing Appropriations Balances)</b></p> <p>During the Budget Close business process, budget journals are created for Carry 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>

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Process Step ID	Process Step Title	Description of Process
38	Run Budget Close Reports (September)	The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the close process.
39	Analyze Budget Close Reports (September)	The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.
40	Run Budget Close Undo Process	The Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (example, ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.
41	Correct Budget Close Issue(s)	Once the Undo process step is run, appropriate corrections can be made so that all errors are addressed. Once all errors are resolved, the Budget Close process can be re-executed.
42	Communicate Budget Close to Agencies	Once the Budget Close process has been successfully executed and all results have been successfully validated, the Budget Close process is complete. DFS communicates the successful Budget Close to all agencies through Florida PALM system notification.
43	Review Appropriation Carry Forward Balances and Obligations	Agencies receive Budget Close notification and continue to process payments during Carry Forward period.  Once the Budget Close process is complete for the closing FY and agencies have been notified, agencies continue processing payments and begin review of Appropriation Carry Forward balances and obligations to confirm the results of the closing FY before beginning the transactions in the new FY.
44	2 <sup>nd</sup> Operating Reversion Balances	Florida PALM transfers 2 <sup>nd</sup> Operating Reversion balances file as of September 30 as part of the FY end closing activities.  The file is transferred to EOG/OPB to be loaded into LAS/PBS after running Florida PALM Budget Close (September) process.
45	Determine/Post 2 <sup>nd</sup> Operating Reversion Balances	EOG/OPB receives, loads, and determines the Carry Forward Operating Reversion balances in LAS/PBS (September).  EOG/OPB publishes Operating (Carry Forward) Reversions Memorandum.

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Table 2: Process Steps Included on CW Business Process Model Flow

CW.20.3.2 – Certified Forward		
Swim Lanes – Definition	<p><b>Agency Accounting/Program/Budget:</b> agency roles responsible for performing Budget Close (Carry Forward and Certified Forward) task assignments as directed</p> <p><b>DFS GL Close Processor:</b> DFS roles responsible for the processing of the Budget Close (Carry Forward and Certified Forward) budget journals</p> <p><b>EOG/OPB:</b> (Non-Florida PALM role) responsible for publishing appropriations, including budget adjustments in LAS/PBS; includes functions performed by SDD</p>	
Process Step ID	Process Step Title	Description of Process
1	Conduct Review of FCO Projects	<p>EOG/OPB conducts technical review of the FCO Certified Forward Request Detail Report previously received with the tentative Carry Forward and Certified Forward balances files transfer from Florida PALM to EOG/OPB.</p> <p>EOG/OPB reviews, adjusts, and can deny FCO projects as appropriate. EOG/OPB follows Budget Management Policy Unit’s checklist for Certifications Forward of FCO appropriations and conducts iterative technical review of FCO projects with agencies.</p> <p>The FCO review is thoroughly conducted to ensure statutory requirements have been met and are in compliance with historical guidelines.</p>
2	Respond to FCO Projects Inquiries	Agencies respond to EOG/OPB FCO projects inquiries and continue an iterative review of FCO projects.
3	Process FCO Projects Payments	Agencies prepare and process FCO projects payments to DFS for processing of Agency Incurred Obligations.
4	Process FCO Projects Payments	DFS reviews and processes FCO projects payments of incurred obligations for agencies.
5	Determine/Post FCO Reversion Balances	EOG/OPB completes technical review and creates reversion entries, as per Section 216.301, F.S. EOG/OPB determines and post Certified Forward Reversion balances as part of September FCO Budget Close in LAS/PBS.
6	Transfer FCO Reversion Balances	<p>EOG/OPB transfers FCO reversion balances from LAS/PBS to Florida PALM.</p> <p>EOG/OPB publishes approved FCO (Certified Forward) Posting Memorandum.</p>
7	Receive FCO Reversion Balances	DFS receives and loads FCO reversion balances from LAS/PBS to Florida PALM.
8	Approved Operating/FCO Balances (September)	EOG/OPB transfers detail approved operating (Carry Forward) and FCO (Certified Forward) balances from LAS/PBS to Florida PALM and the Auditor General.

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Process Step ID	Process Step Title	Description of Process
		Florida PALM Certification Forward variance reports reflect the items not approved and any other necessary adjustments are made available by EOG/OPB to DFS and the Auditor General.
9	Receive/Process Approved FCO Detail Variance Reports	DFS receives and loads detail approved operating (Carry Forward) and FCO (Certified Forward) reversion balances from LAS/PBS to Florida PALM.  Florida PALM publishes approved variance reports to agencies, as agencies do not have access to these LAS/PBS reports during this time.
10	Continue Processing FCO Projects Payments	FCO Projects that are not eligible for reversion at September Budget Close are eligible for continued transaction processing.
11	Budget Close (September) – Execute Rule #4 (Certified Forward Balances)	<b><u>Certified Forward FCO Appropriation Budget Close</u></b> The Budget Close process step includes running the closing set validation report to ensure all closing sets and Certified Forward Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.  <b>Execute Rule #4 (Certified Forward Balances)</b>  During the Budget Close business process, budget journals are created for 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.
12	Run Budget Close Reports (September)	The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the Budget Close process.
13	Analyze Budget Close Reports (September)	The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.
14	Run Budget Close Undo Process	The Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (example, ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.
15	Correct Budget Close Issue(s)	Once the Undo process is run, appropriate corrections can be made so that all errors are addressed. Once all errors are resolved, the Budget Close process can be re-executed.
16	Communicate Budget Close to Agencies	Once the Budget Close process has been executed and all results have been successfully validated, the Budget Close process is complete. DFS communicates the successful

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Process Step ID	Process Step Title	Description of Process
		Budget Close to all agencies through Florida PALM system notification.
17	Review Certified Forward Appropriation Balances	Once the Budget Close process is complete and agencies have been notified, agencies continue processing payments and begin review of Appropriation Certified Forward balances and obligations to confirm the results of the closing before beginning new transactions.
18	Produce/Transmit February Reversion FCO Projects Worksheet	DFS transmits electronically agency's February Reversion FCO Projects Worksheet to EOG/OPB.
19	Receive/Conduct Statutory Review of February Reversion FCO Projects Worksheets	EOG/OPB reviews, adjusts, and can deny FCO projects as appropriate. EOG/OPB follows Budget Management Policy Unit's checklist for Certifications Forward of FCO appropriations and conducts an iterative review of FCO projects with agencies. The FCO review is thoroughly conducted to ensure statutory requirements have been met and are in compliance with historical guidelines.  Agencies respond to EOG/OPB FCO projects inquiries as needed. EOG/OPB and Agencies conduct an iterative review of FCO projects.
20	Post FCO Reversions	EOG/OPB completes technical review; EOG/OPB creates reversion entries, as per Section 216.301, F.S.; EOG/OPB posts FCO Reversion balances as part of Budget Close in LAS/PBS (February).
21	FCO Reversion Balances (February)	EOG/OPB transfers detailed data for Certified Forward appropriation reversion balances from LAS/PBS to Florida PALM.
22	Receive FCO Reversion Balances (February)	DFS receives loaded detailed data for Certified Forward appropriation reversion balances from LAS/PBS to Florida PALM for reconciliation purposes after Budget Close process (February) has been run in Florida PALM.
23	Continue Processing FCO Projects Payments	The FCO Projects that are not eligible for reversion at February Budget Close are eligible for continued transaction processing.
24	Budget Close (February) – Execute Rule #4 (Certified Forward Balances)	<b><u>Certified Forward Operating Appropriation Budget Close</u></b> The Budget Close step includes running the closing set validation report to ensure all closing sets and Certified Forward Appropriations Budget Close rules are set up correctly and then executing the actual Budget Close.  <b>Execute Rule #4 (Certified Forward Balances)</b>  During the Budget Close business process, budget journals are created for Certified Forward reversions. Upon running

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Process Step ID	Process Step Title	Description of Process
		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.
25	Run Budget Close Reports (February)	The Run Budget Close Reports process step includes running the Budget Close Calculation Log report and other appropriate reports to begin validation of the close process.
26	Analyze Budget Close Reports (February)	The Analyze Budget Close Reports process step includes the review of the validation reports to ensure budgets were closed correctly and that all budgets required to be closed were included.
27	Run Budget Close Undo Process	The Budget Close – Undo process step is performed if based upon the review and reconciliation, the Budget Close was not correct (e.g., ChartField value set error). This process step does an “Undo,” so corrections can be made, and the process can be rerun.
28	Correct Budget Close Issue(s)	Once the Undo process is run, appropriate corrections can be made so that all errors are addressed. Once all errors are resolved, the Budget Close process can be re-executed.
29	Communicate Budget Close to Agencies	Once the Budget Close process has been successfully executed and all results have been successfully validated, the Budget Close process is complete. DFS communicates the successful Budget Close to all agencies through Florida PALM system notification.
30	Review Certified Forward Appropriation Balances	Once the Budget Close process is complete and agencies have been notified, agencies continue processing payments and begin review of Appropriation Certified Forward balances and obligations to confirm the results of the closing before beginning new transactions.

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## Ledger Impacts

Table 3: Ledger Impacts Included on CW Business Process Model Flow

Ledger Impact ID	Leger - Ledger Impact Title	Ledger Impact Description
N/A	N/A	N/A

## Reports

Table 4: Reports Included on CW Business Process Model Flow

Report Number	Report Description	Report Frequency	Audience
R1	Carry Forward Monitoring Report – provides agency incurred obligations and balances	Periodic, Annual	DFS, Agency, EOG/OPB
R2	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
R3	Budget to Actuals to Forecast Report – displays budgeted amounts to actuals and projections expenditures and revenues by Chart of Account code combinations and associated costs.	Periodic	DFS, Agency
R4	Budget Exceptions Report – displays budget exceptions and adequate reasons for the exceptions with the capability to drill into transactions.	Periodic	DFS, Agency
R5	Carry Forward Appropriations Report - a report on budgets at the carry forward appropriation level displaying incurred obligations and balances.	Periodic	DFS, Agency, EOG/OPB
R6	Carry Forward Balances Report – provides balances to be carried forward and not included in reversions process	Periodic, Annual	DFS, Agency, EOG/OPB
R7	Carry Forward/Certified Forward Variance Reports – includes the Operating and FCO transactions not	Periodic, Annual	DFS, Agency, EOG/OPB, Auditor General

This document is draft and subject to change

Report Number	Report Description	Report Frequency	Audience
	approved and any other necessary adjustments		
R8	Posted Budget Journals Report – provides detail transactions regarding any budget journals posted (appropriations, allotments, Carry Forward, Certified Forward, estimated revenue, etc.) and available by designated journal type, time periods and ChartField combinations, and budget period (appropriation year).	Periodic	DFS, Agency
R9	Continuing Appropriations Balances Report – configured annually to provide available balances per agency to be rolled forward, as granted continuing appropriation, as defined under Section 216.011(1)(i), F.S.	Periodic, Annual	DFS, Agency, EOG/OPB
R10	Continuing Appropriations Calculated Balances Report – configured annually to provide available calculated balances eligible to be rolled forward, as defined under Section 338.2216(3)(b), F.S. and Section 341.303(6)(b), F.S.	Periodic, Annual	DFS, DOT, EOG/OPB

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