20.1 Enter and Process Budget Journals

Florida PALM
Planning, Accounting, and Ledger Management

Department of Financial Services

Date: 12/22/2023
Revision: 3.1

Revision History

Version	Date	Revision Notes
1.0	07/30/2019	Accepted Version
2.0	04/29/2021	Accepted Departmental Version
3.0	08/07/2023	Updates for Financials Wave
3.1	12/21/2023	Added DFS KK Spreadsheet Upload Processor and Agency KK Spreadsheet Upload Processor roles for uploading Inbound Budget Journal Spreadsheet, along with narrative and appendix updates.

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Table of Contents

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Business Process Overview

The Florida PALM Commitment Control module represents budgetary and cash control. The Enter and Process Budget Journals business process is within the Budget Management and Cash Control (BMCC) business process grouping. BMCC includes a collection of business processes that:

- Manage the tracking and reporting of appropriations, allotments, and revenue estimates, including the exchange of information between Legislative Appropriations System/Planning and Budgeting Sub-system (LAS/PBS) and Florida PALM;
- Manage budget, cash and invested balance exceptions; and
- Support the close-out of appropriations.

This business process addresses how LAS/PBS appropriations data files are transferred to Florida PALM, the creation of agency allotments, the daily reconciliation of Florida PALM and LAS/PBS ledgers, and the recording of estimated revenue.

The business subprocesses included are:

- 20.1.1 – Enterprise Post Appropriations
- 20.1.2 – Manage Agency Allotments
- 20.1.3 – Enterprise Budget Ledger Reconciliation
- 20.1.4 – Agency Estimated Revenue

20.1.1 – Enterprise Post Appropriations

Florida PALM will receive statewide appropriations from the Executive Office of the Governor/Office of Policy and Budget (EOG/OPB) who develops and publishes appropriations on an annual basis in the LAS/PBS. At the beginning of each budgeting cycle, which mirrors the State of Florida's Fiscal Year (FY), LAS/PBS transmits appropriations data files to Florida PALM. On a continual basis throughout the FY, LAS/PBS will send additional appropriations data files containing statewide adjustments and budget amendments. LAS/PBS will use the inbound budget journal interface to transmit these appropriations data files and create budget journals in Florida PALM at the account, Budgetary Fund, budget entity, and category level to reflect the budgets established in LAS/PBS, namely, Appropriations, Releases, and Reserves budget journals in Florida PALM.

20.1.2 – Manage Agency Allotments

Agencies are notified that GAA/Adjusted Appropriations are posted in Florida PALM. Agencies are required to create budget allotments of their appropriations to support budget management methods and to enable the processing of transactions. Agency Budget staff review current year appropriations, prior year allotments, and expenditures to determine budget allotments to track transactions appropriately. Budget allotments can be created for all chart of accounts (COA) within Florida PALM ChartFields which includes the account, Transactional Fund, budget entity, and category as required ChartFields. Budget allotments cannot exceed appropriations and will be prohibited from doing so by Budget Check functionality.

20.1.3 – Enterprise Budget Ledger Reconciliation

It is essential for Florida PALM and LAS/PBS budget ledgers to be reconciled daily throughout the FY to ensure budget ledgers remain balanced. Department of Financial Services (DFS) and EOG/OPB perform collaborative reconciliation practices to identify and resolve any error(s) that may reside in the budget ledgers of Florida PALM and LAS/PBS. Reconciliation is an accounting process that demonstrates and documents that the ledger balances of Florida PALM and LAS/PBS systems agree and balance. Florida PALM and LAS/PBS systems produce reports that include summarized balances by budget entity, category, and fund level which are utilized to reconcile to the following balances by budget period:

- Appropriations
- Mandatory Reserve
- Releases
- Unbudgeted Reserve

DFS and EOG/OPB utilize Florida PALM and LAS/PBS reports and supporting documentation throughout the collaborative reconciliation. DFS and EOG/OPB collaboratively review budgetary posting transactions in Florida PALM and LAS/PBS and appropriation reconciliation reports to ensure Florida PALM and LAS/PBS budget ledgers are balanced based on LAS/PBS budget balances provided to Florida PALM via interface.

20.1.4 – Agency Estimated Revenue

Revenue estimates are an important tool for planning purposes to ensure that agencies have adequate resources to support the agency's core mission. The budget process is proactive in that it anticipates and projects future needs in terms of revenue estimates. Agencies can use Florida PALM to analyze past revenue collected to assist in developing revenue estimates budget journals throughout the FY, as appropriate, and prior to closing the FY. These actions will position agencies to make informed decisions on how to allocate resources, especially when appropriations are unequal to cash resources available.

Definitions for terminology used within this business process can be found in the Terms and Definitions Catalog[1].

Dependencies and Constraints

Dependencies and Constraints describe any conditions or criteria that impact how or when the business process should be executed. These could be set within Florida PALM or from external sources (i.e., Law or Rule).

- The General Appropriations Act (GAA) authorizes appropriations that are developed and published in the LAS/PBS and transferred to Florida PALM.
- Budgetary codes are developed and published in LAS/PBS and transferred to Florida PALM for budgeting and transactional use.
- Agency appropriations balances should not exceed appropriations that are authorized in the GAA and subsequently adjusted to reflect vetoes, supplementals, failed contingents, and current FY budget amendments. Authorized/Adjusted appropriations are required to

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[1] https://app.smartsheet.com/b/publish?EQBCT=0145b968d515454e9753d4943702576a. *Note: this list includes only terms related to Design Segment I Business Processes and will be updated with terminology supporting the remaining Design Segments during the coming months.*

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be released prior to recording an expenditure. All appropriations adjustments are first developed and published in LAS/PBS before being transferred to Florida PALM.

- Budgetary Funds are used on budgetary transactions only to store appropriations, releases, and reserves budgets. Transactional Funds are used to record financial accounting entries or budget entries for allotments and revenue estimates.
- The DFS and EOG/OPB publish memorandums that provide direction and guidance for the management of appropriations.
- Agencies will create budget allotments as a management tool, by any chart of accounts value. However, for those agencies who elect not to create allotments, the GAA/Adjusted Appropriations are loaded to each business unit's budget entity levels systematically.
- The DFS and EOG/OPB work collaboratively to reconcile Florida PALM and LAS/PBS budget ledgers daily, including the identification and resolution of errors.

Business Process Flow Details

The tables below describe steps in each business subprocess as reflected on the Business Process Flow Diagrams. The tables also reflect information associated with each step describing the intent of the specific process. Florida PALM screenshots are included within the sections to allow connections to be made from specific business subprocess steps to screens within Florida PALM.

The Business Process Flow Diagrams use horizontal swim lanes to depict where activities are performed by different parties or systems. Each swim lane is titled with a role, either agency-based or within DFS, and in some cases, are representative of an external entity or system. The swim lanes may change from page to page within a single business subprocess as more or fewer roles are required to execute sections of the business subprocess. Optionally, the process flow diagram may reflect vertical swim lanes to further designate information such as systems or time intervals.

This information should be read in conjunction with the Business Process Flow Diagrams.

20.1.1 – Enterprise Post Appropriations

Table 1: Enterprise Post Appropriations

20.1.1 – Enterprise Post Appropriations	
Module	**Commitment Control**
Related Module(s)	**General Ledger**
Swim Lanes – Definition	**EOG/OPB:** *(Non-Florida PALM role)* responsible for publishing appropriations, including budget adjustments in LAS/PBS; and functions performed by Systems Design and Development (SDD) **DFS KK Budget Maintainer:** DFS role responsible to create, approve, process, and manage Appropriations, Releases, and Reserves Budget Journals **DFS KK Spreadsheet Upload Processor:** DFS role responsible for uploading Inbound Budget Journal Spreadsheet (role not shown as a swim lane on flow diagram)

Process Step ID	Process Step Title	Description of Process
1	Develop/ Publish Appropriations Data Files	EOG/OPB develops and publishes appropriations data files for the GAA/Adjusted Appropriations, Supplementals, Budget Amendments, and other appropriations data files for Appropriations, Releases, and Reserves Budget Journals.
2	Notify DFS of Appropriations Data Files Transfer	EOG/OPB notifies DFS of appropriations data files transfer. DFS and EOG/OPB work collaboratively and maintain communications throughout the post appropriations process.
3	Inbound Appropriations Budget Journal (KKI001)	Appropriations data files are electronically generated in LAS/PBS at the beginning of each FY, daily, and at varying times throughout the FY for transmittal to Florida PALM. Appropriations data files conform to the Inbound Budget Journal data layout.

		The transmittal of appropriations data files is managed collaboratively between EOG/OPB, LAS/PBS and DFS.
4	Open New Budget Period	Prior to start of the new FY, the DFS KK Budget Maintainer opens a new budget period in Florida PALM. This accommodates receipt of the appropriations data files for the next FY in advance of the new FY.
5	Confirm New Budget Period Budgetary ChartFields	The DFS KK Budget Maintainer confirms the budgetary ChartField values interfaced from LAS/PBS for the new budget period. See 10.1.4 Enterprise Add or Modify Budgetary ChartField Values.
6	Load Inbound Appropriations Data Files	The Budget Import Process loads appropriations data files from LAS/PBS into Florida PALM staging tables to prepare appropriations data files for evaluation and validation. Appropriations data files which include, GAA/Adjusted Appropriations, Supplementals, and Budget Amendments are loaded to create Appropriations, Releases, and Reserves in Florida PALM.

If appropriations data files are rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. Rejected transactions are managed through the Interface Error Handling Process. If appropriations data files are not rejected, the evaluation and validation process is performed. |
| 7 | Evaluate Inbound Appropriations Data Files | The systematic evaluation and validation of appropriations data files will perform data level validation and file level validation which include the count of appropriations data lines, monetary amounts, COA budgetary codes, and interface layout.

Through the Budget Import Process, if there are no errors appropriations budget journals are created and posted to ledgers. If errors are detected, the appropriations data lines containing errors will be excluded in the creation of the budget journals.

The Budget Detail Activity Report is available for review to validate budget journals posted. |
| 8 | Research & Analyze Errors | The DFS KK Budget Maintainer will research and analyze errors reflected by the validation of appropriations data files. Any appropriations data lines containing errors will need to be resolved before they can be posted to the ledger in Florida PALM. |
| 9 | Determine Resolution & Responsibility | The DFS KK Budget Maintainer and EOG/OPB determines resolution and responsibility by conducting research and analysis. DFS and EOG/OPB maintain constant communications to collaboratively identify and resolve appropriations lines containing errors. |

		If the appropriations data lines containing errors are attributable to Florida PALM, DFS can record manual or spreadsheet upload correcting budget journals to resolve appropriations data lines containing errors. If the appropriations data file contains errors attributable to LAS/PBS, LAS/PBS will work collaboratively with EOG/OPB and retransmit interface data file to Florida PALM.
10	Create/Submit Manual Budget Journals (KKW001)	The DFS KK Budget Maintainer creates and submits corrected appropriations data lines in Florida PALM directly via the Manual Budget Journals page online. This page can be used if there are a low number of appropriations data lines to be created and budget journal entries require only a single-sided entry. The DFS KK Budget Maintainer navigates to the Budget Journals Page and creates the appropriations budget journals for the designated agency using applicable ChartField combinations. The DFS KK Budget Maintainer inputs all details as needed from the LAS/PBS appropriations data file to successfully save the entry online. Appropriations manual budget journals created are routed to another DFS KK Budget Maintainer via workflow functionality for review, edit, and approval. Separation of duties will be controlled through Commitment Control Security, i.e., DFS KK Budget Maintainer creating budget journals cannot approve the same the budget journals. *Below Figure 1 provides an example of the Budget Journals Entry Page, Budget Header Tab and Figure 2 provides an example of the Budget Journals Entry Page, Budget Lines Tab.*
11	Review/Approve Manual Budget Journals (KKW001)	The DFS KK Budget Maintainer reviews and approves corrected appropriations data lines in Florida PALM directly via the Manual Budget Journals page online.
12	Inbound Budget Journal Spreadsheet Upload (KKI012)	The DFS KK Budget Maintainer creates corrected appropriations data lines in Florida PALM directly via the spreadsheet upload. This method can be used if there are higher number of appropriations data lines to be created. The DFS KK Budget Maintainer works directly in the spreadsheet upload to create corrected appropriations data lines for the agencies using the appropriate ChartField combinations and adequate details as noted within the appropriations data files from LAS/PBS to successfully save online.

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		Appropriations budget journals created from the spreadsheet upload is routed to the DFS KK Budget Maintainer via workflow functionality for review and approval. If spreadsheet upload file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. Rejected transactions are managed through the Interface Error Handling Process. If spreadsheet upload file is not rejected, the Budget Load/Import Process is performed.
13	Execute Budget Load/Import Process	Once the corrected appropriations budget journals are saved, the Execute Budget Load/Import Process program imports the corrected appropriations budget journals into the budget header and budget line tables of the budget ledger in Florida PALM, in preparation for review and approval. Once the corrected appropriations budget journals are successfully created, the DFS KK Budget Maintainer review and approve for posting to the budget ledger. The execution of the Budget Load/Import Process could produce errors preventing the upload of the appropriations budget journals. If there are no errors, then the corrected appropriations budget journals can be reviewed to be posted.
14	Post Budget Journals	Once appropriations (GAA/Adjusted Appropriations, Supplementals, and Budget Amendments for Appropriations, Releases, and Reserves) budget journals are created and validated, they are posted to update the budget ledgers. The DFS KK Budget Maintainer uses the Process Monitor to verify the budget journal posting process from manual and/or spreadsheet upload has posted. The DFS KK Budget Maintainer verifies and maintains all statewide internal documents processed, which includes the Budget Detail Activity Report that is available for review to validate budget journals posted. The DFS KK Budget Maintainer will analyze the impact of Mandatory Reserve appropriations data files transferred from LAS/PBS. The DFS KK Budget Maintainer will communicate and work collaboratively with agencies regarding any adjustments to allotments impacted by mandatory reserve appropriations.
15	Verify Appropriations Load	The DFS KK Budget Maintainer verifies appropriations have been successfully posted for each agency, by generating queries and/or reports. Once appropriations are verified and made available to agencies, the Florida PALM and LAS/PBS budget ledgers are reconciled daily throughout the FY to ensure budget ledgers remain balanced.

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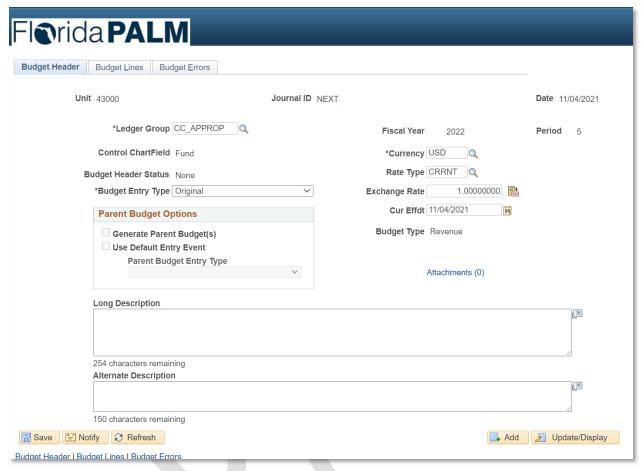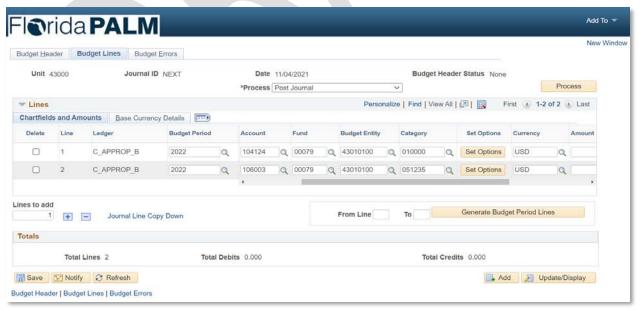|		The Available Balance Dashboard is available for review of posted appropriations.
16	Manage Budget Exceptions	The Florida PALM Budget Check process runs to update budget ledger balances based upon data received from LAS/PBS consisting of appropriations, releases, and reserves for all agencies. The DFS KK Budget Maintainer can update amount and/or ChartField string to resolve budget exceptions. Budget Check exceptions continue to be systematically checked until they are resolved and do not proceed until they are corrected or adjusted, for the Post Appropriations business process. Please see 20.2 Manage Budget Checking for more information. The Budget and Cash Checking Exceptions Report, online Exception Inquiry page, Process Monitor, and Commitment Control Notification feature which includes notifications by email and workflow worklist are available to assist in managing exceptions for resolution.
17	Outbound Transparency Interfaces (KKI015), (KKI016), (KKI017)	Florida PALM will provide the following interface data files for EOG's transparency website, on-demand and nightly. • Schedule of Allotment Balances • Budget and Cash Balance Data • Trust Fund Disbursements – Appropriations Ledger
18	Outbound Budget Extract (KKI009)	Florida PALM will provide agencies the capability to export agency appropriations to agency business systems directly from Florida PALM by using the Outbound Budget Extract interface.
19	Notify of Successful Appropriations Load	Once appropriations have been successfully posted, the DFS KK Budget Maintainer will notify EOG/OPB and agencies of the successful budget load.
20	Receive Successful Appropriations Load Notification	EOG/OPB receives notification of successful budget load.

Figure 1: Budget Journals Entry Page, Budget Header Tab

Figure 2: Budget Journals Entry Page, Budget Lines Tab

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20.1.2 – Manage Agency Allotments

Table 2: Manage Agency Allotments

20.1.2 – Manage Agency Allotments	
Module	**Commitment Control**
Related Module(s)	**Accounts Payable, Purchasing**
Swim Lanes – Definition	**Agency KK Budget Processor:** agency role responsible for the creation, adjustment, and monitoring of agency allotments **Agency KK Budget Maintainer:** agency role responsible for the review, approval, or rejection of agency allotments **Agency KK Spreadsheet Upload Processor:** agency role responsible for uploading Inbound Budget Journal Spreadsheet (role not shown as a swim lane on flow diagram)

Process Step ID	Process Step Title	Description of Process
1	Review Current Year Agency Appropriations	Once GAA/Adjusted Appropriations are posted, agencies can create budget allotments as a feature to assist budget management methods. The Agency KK Budget Processor will review current year appropriations, prior year allotments, and expenditures to determine budget allotments to track transactions appropriately. The Available Balance Dashboard, Budget Detail Activity Report, and the Outbound Budget Detail Extract are available for review of posted appropriations for review and management purposes.
2	Create Allotment Request (New/ Adjustment)	The Agency KK Budget Processor prepares new or adjustment budget allotment request. Transactional funds are used to record budget allotments. Internal agency policy should provide guidance on how budget allotments are monitored and managed. Florida PALM provides three methods for agencies to create budget allotments which are manual budget journals online, spreadsheet upload tool or import agency budget allotment data using the inbound budget journal interface. The Agency Obligations Report, Spend Plan Projections Report, and Annual Operating Budget Report are available for review and management purposes.
3	Create/Edit Manual Allotment Budget Journals	The Agency KK Budget Processor navigates to the Enter Budget Journals page online within Florida PALM, which can be used for a low number of allotment budget journals. The Agency KK Budget Processor will create or adjust allotment budget journals for the designated agency using applicable ChartField combinations and budget journal entries require only a single-sided entry. The Agency KK Budget Processor can add supporting documentation to the enter budget journals budget header screen. Budget allotments cannot exceed appropriations and will be prohibited by Budget Check functionality.

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		Once the Agency KK Budget Processor has successfully created manual allotment budget journals, using the appropriate ChartField combinations, the manual allotment budget journals are routed internally via workflow functionality for review and approval by the Agency KK Budget Maintainer for posting to the budget ledger. Separation of duties will be controlled through Commitment Control Security, i.e., Agency KK Budget Processor creating budget journals cannot approve the same the budget journals. The use of the Enter Budget Journals page online could produce errors preventing the creation and adjustment of allotment budget journals. If there are no errors, then the allotment budget journals can be reviewed and approved to be posted. *Below Figure 3 provides an example depicting the Allotments Ledger (CC_ALLOT) of the Budget Journals Entry Page, Budget Header Tab and Figure 4 provides an example of the Budget Journals Entry Page, Budget Lines Tab.*
4	Run Edit Check	Edit check process will run at the designated interval. Edit check process will validate that ChartField values are active, validate combination edit rules applicable to the transaction (i.e., does transaction reflect an accurate Budget Entity to State Program correlation), validate that accounting period is open.
5	Inbound Budget Journal Spreadsheet Upload (KKI012)	The creation or adjustment of allotment budget journals is done via the spreadsheet upload, which can be used for a large number of allotment budget journals. Budget allotments cannot exceed appropriations and will be prohibited by Budget Check functionality. Once the Agency KK Budget Processor has successfully created spreadsheet upload allotment budget journals, using the appropriate ChartField combinations, the spreadsheet upload allotment budget journals are routed internally via workflow functionality for review and approval by the Agency KK Budget Maintainer for posting to the budget ledger. If spreadsheet upload file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. Rejected transactions are managed through the Interface Error Handling Process. If spreadsheet upload file is not rejected, the Allotment Load/Import Process is performed.
6	Execute Allotment Load/Import Process	Once the allotment budget journals are saved, the execute Allotment Load/Import Process program imports agency allotment budget journals via the spreadsheet upload into the budget header and budget line tables of the budget ledger in Florida PALM, in preparation for review and approval. The execution of the Allotment Load/Import Process could produce

		errors preventing the upload of allotment budget journals. If there are no errors, then the allotment budget journals can be reviewed and approved to be posted.
7	Create or Modify Interface Allotment Budget Journal	The creation or adjustment of allotment budget journals is done via designated interface, in compliance with interface data file layout, which can be used for the highest number of allotment budget journals. Budget allotments cannot exceed appropriations and will be prohibited by Budget Check functionality. Once the Agency KK Budget Processor has successfully created the interface budget journals, using the appropriate ChartField combinations, the interface allotment budget journals proceed through the transaction lifecycle.
8	Inbound Allotments Budget Journal (KKI001)	Allotments interface data file is electronically generated by agency business system and transmitted to Florida PALM. Allotments interface data file conforms to the Inbound Budget Journal data layout. If allotment interface data file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. Rejected transactions are managed through the Interface Error Handling Process. If the allotment interface data file is not rejected, the load data file, evaluation and validation process is performed.
9	Load Inbound Allotments Data File	The Budget Load/Import Process loads allotments interface data file from agency business system into Florida PALM staging tables to prepare allotments interface data file for validations.
10	Evaluate Inbound Allotments Data Files	The systematic evaluation and validation of allotments data interface file includes the count of allotments data lines, monetary amounts, COA budgetary codes, and interface layout. Through the Budget Import Process, if there are no errors allotments budget journals are created and posted to the ledger. If errors are detected, the allotments data lines containing errors will be excluded in the creation of the budget journals. The allotments data lines containing errors will need to be resolved before they can be posted to the ledger in Florida PALM. The Budget Detail Activity Report is available for review to validate budget journals posted.
11	Update ChartField Values on Transaction Line	If allotment budget journals are not created due to errors, the Agency KK Budget Processor will confirm if ChartField values have not been configured to create allotment budget journals. The Agency KK Budget Processor follows the Subprocess 10.1.1 Agency Add or Modify ChartField Values Business Process to set up the appropriate ChartFields in Florida PALM. The Agency KK Budget Processor will confirm that any new ChartFields are

		successfully created before allotment budget journals can be created.
12	Submit Manual / Spreadsheet Allotment Budget Journals for Approval (KKW001)	The Agency KK Budget Processor submits manual / spreadsheet allotment budget journals internally via workflow functionality to the Agency KK Budget Maintainer for approval, edit, or rejection.
13	Approve, Edit or Reject Manual / Spreadsheet Allotment Budget Journals (KKW001)	The Agency KK Budget Maintainer receives manual / spreadsheet allotment budget journals internally via workflow functionality from the Agency KK Budget Processor for approval, edit, or rejection and takes the appropriate action. Florida PALM Commitment Control Security controls separation of duties whereas, once an Agency KK Budget Maintainer edits a budget journal, workflow will systematically reassign the request to another Agency KK Budget Maintainer for review and approval.
14	Run Budget Check	The budget check process will run at the designated interval. Budget check will confirm sufficient budget balances exist to post completed allotment budget journals to the budget ledger.
15	Post Budget Journals	During the Manage Agency Allotments business subprocess, allotment budget journals are posted to update budget ledger to reflect budget allotments created or adjusted. The DFS KK Budget Processor uses the Budget Detail Activity Report to verify the allotments budget journal posting process from all methods have posted.
16	Manage Budget Exceptions	The DFS KK Budget Processor can update amount and/or ChartField string to resolve budget exceptions. Budget Check exceptions continue to be systematically checked until they are resolved and do not proceed until they are corrected or adjusted, for the Manage Agency Allotments business process. Please see 20.2.1 Manage Budget Checking for more information. The Budget and Cash Checking Exceptions Report, online Exception Inquiry page, and Commitment Control Notification feature which includes notifications by email and workflow worklist are available to assist in managing exceptions for resolution.
17	Verify Allotments Posted	The Agency KK Budget Processor verifies budget allotments have been successfully posted by generating queries and/or reports. The Available Balance Dashboard and the Schedule of Allotment Balances Report are available for review of posted appropriations and allotments for review and management purposes.

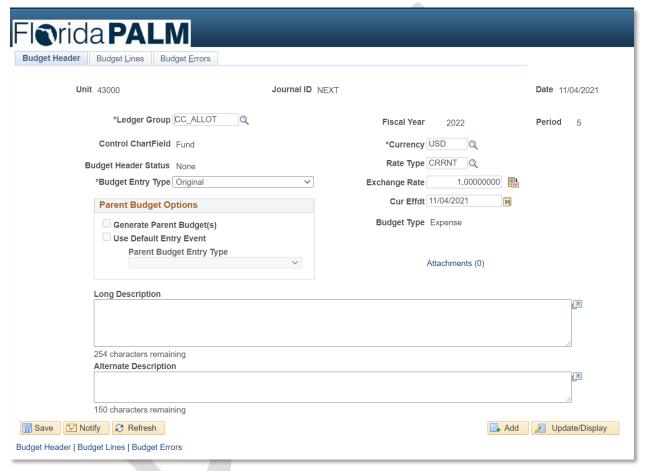| 18	Notify Agency Programs of Successful Allotments Posted	The Agency KK Budget Processor notifies agency programs after agency budget allotments have been successfully posted.
19	Outbound Budget Extract (KKI009)	Florida PALM will provide agencies the capability to export agency budget allotments to agency business systems directly from Florida PALM by using the Outbound Budget Extract interface.

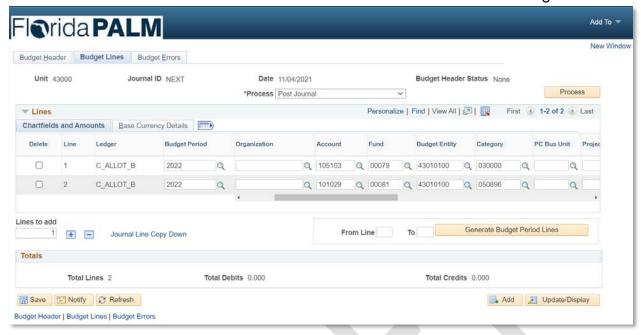
Figure 3: Budget Journals Entry Page, Budget Header Tab

Figure 4: Budget Journals Entry Page, Budget Lines Tab

20.1.3 – Enterprise Budget Ledger Reconciliation

Table 3: Budget Ledger Reconciliation

20.1.3 – Enterprise Budget Ledger Reconciliation	
Module	**Commitment Control**
Related Module(s)	**General Ledger**
Swim Lanes – Definition	**EOG/OPB:** *(Non-Florida PALM role)* role responsible for publishing appropriations including budget adjustments, appropriations budget ledger reconciliation daily file in LAS/PBS; and functions performed by SDD **DFS KK Budget Processor:** DFS role responsible to create and edit manual correcting budget journals for Appropriations, Releases, and Reserves **DFS KK Budget Maintainer:** DFS role responsible to approve, edit or reject, manual correcting budget journals for Appropriations, Releases, and Reserves

Process Step ID	Process Step Title	Description of Process
1	Develop/ Publish Appropriations Budget Ledger Reconciliation Daily File	EOG/OPB publishes the Appropriations Budget Ledger Reconciliation Daily File that includes legislative budgetary codes (fund, budget entity, category) and daily balances of appropriations as captured in LAS/PBS, which are appropriations, releases, mandatory reserve, unbudgeted reserve, and budget period (appropriation year).
2	Inbound Appropriations Budget Ledger Reconciliation (KKI002)	EOG/OPB transmits Inbound Appropriations Budget Ledger Reconciliation daily file, as a normal course of day-to-day operations. The transmittal of the Inbound Appropriations Budget Ledger Reconciliation daily file is managed collaboratively between EOG/OPB, LAS/PBS and DFS.
3	Load Inbound Appropriations	DFS loads the Inbound Appropriations Budget Ledger Reconciliation daily file into Florida PALM staging tables to

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	Budget Ledger Reconciliation Daily File	prepare for systematic reconciliation of Florida PALM and LAS/PBS budget ledgers.
4	Evaluate Inbound Appropriations Budget Ledger Reconciliation Daily File	The systematic evaluation and validation of Inbound Appropriations Budget Ledger Reconciliation daily file will perform data level validation and file level validations. If appropriations budget ledger reconciliation daily file is rejected, the file must be resubmitted once issue is resolved. If appropriations budget ledger reconciliation daily file is not rejected, the evaluation and validation process is performed.
5	Run Appropriations Budget Ledger Balances Reconciliation Process	The Appropriations Budget Ledger Balances Reconciliation process runs in Florida PALM to compare the legislative budgetary codes and appropriation balances in LAS/PBS to the Florida PALM budget ledgers to ensure all ledgers are balanced. Upon completion of the reconciliation process, the Appropriations Budget Ledger Balances Reconciliation Report is generated and distributed to DFS and EOG/OPB for review and analysis. If the ledgers are balanced, no further action or analysis is required, and the process is complete. However, if budget ledgers are out of balance, DFS and EOG/OPB research the applicable budget ledgers to determine issues and what is needed to balance the budget ledgers.
6	Research & Identify Any Reconciling Items	If Florida PALM and LAS/PBS budget ledgers are not in balance, the Appropriations Budget Ledger Balances Reconciliation Report lists Florida PALM and LAS/PBS budgetary codes and balances which are unreconciled. DFS and EOG/OPB work collaboratively to research and identify reconciling items to determine the appropriate actions for resolution, including which system(s) record correcting transactions. The Appropriations Budget Ledger Balances Reconciliation Report is available to assist with researching reconciling items.
7	Record Correcting LAS/PBS Transactions	EOG/OPB records correcting transactions to resolve unbalanced budget ledgers when the budget ledger errors are attributable to LAS/PBS. The specific correcting transactions will vary as they are dependent on the resolutions identified collaboratively between EOG/OPB and DFS.
8	Review Budget Transaction and Request Reconciliation Process	EOG/OPB reviews LAS/PBS correcting transactions recorded to resolve unbalanced ledgers. EOG/OPB can publish revised KKI002 Appropriations Budget Ledger Reconciliation Daily File to transmit to Florida PALM, as a part of a request to the DFS KK Budget Processor to run Appropriations Budget Ledger Balances Reconciliation process ad hoc, in which the Appropriations Budget Ledger Balances Reconciliation Report is available for review to ensure budget ledgers are balanced. If a revised KKI002 Appropriations Budget

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		Ledger Reconciliation Daily File is not transmitted to Florida PALM as a part of an ad hoc process, the daily file will run as established. The Appropriations Budget Ledger Balances Reconciliation Report is available to assist with researching reconciling items.
9	Create/Edit Manual Correcting Budget Journals	The DFS KK Budget Processor creates and edits manual correcting budget journals to resolve unbalanced budget ledgers, when the budget ledger errors are attributable to Florida PALM. The specific budget journals vary as they are dependent on the resolutions identified collaboratively between DFS and EOG/OPB. Once the DFS KK Budget Processor has successfully created manual correcting budget journals, using the appropriate ChartField combinations, the manual correcting budget journals are routed internally via workflow functionality for review and approval by the DFS KK Budget Maintainer for posting to the budget ledger. Separation of duties will be controlled through Commitment Control Security, i.e., DFS KK Budget Processor creating budget journals cannot approve the same the budget journals. The use of the Enter Budget Journals page online could produce errors preventing the creation and adjustment of correcting budget journals. If there are no errors, then the correcting budget journals can be reviewed and approved to be posted. *Below Figure 5 provides an example depicting the Appropriations Ledger (CC_APPROP) of the Budget Journals Entry Page, Budget Header*
10	Run Edit Check	Edit check process will run at the designated interval. Edit check process will validate that ChartField values are active, validate combination edit rules applicable to the transaction (i.e., does transaction reflect an accurate Budget Entity to State Program correlation), validate that accounting period is open.
11	Submit Manual Correcting Budget Journals for Approval (KKW001)	The DFS KK Budget Processor submits manual correcting budget journals internally via workflow functionality to the DFS KK Budget Maintainer for approval, edit, or rejection.
12	Update ChartField Values on Transaction Line	If budget journals are not created due to errors, the DFS KK Budget Processor will confirm if ChartField values have not been configured to create allotment budget journals. The DFS KK Budget Processor follow the Subprocess 10.1.1 Agency Add or Modify ChartField Values Business Process to set up the appropriate ChartFields in Florida PALM. The DFS KK

		Budget Processor will confirm that any new ChartFields are successfully created before allotment budget journals can be created.
13	Approve, Edit or Reject Manual Correcting Budget Journals (KKW001)	The DFS KK Budget Maintainer receives manual correcting budget journals internally via workflow functionality from the DFS KK Budget Processor for approval, edit, or rejection and takes the appropriate action.
14	Run Budget Check	The budget check process will run at the designated interval. Budget check will confirm sufficient budget balances exist to post completed budget journals to the budget ledger.
15	Post Budget Journals	During the Appropriations Budget Ledger Balances Reconciliation process, when appropriate, correcting budget journals are posted to ensure Florida PALM and LAS/PBS ledgers are in balance. The DFS KK Budget Processor uses the Budget Detail Activity Report to verify the correcting budget journal posting process from manual correcting budget journals have posted.
16	Manage Budget Exceptions	The DFS KK Budget Maintainer can update amount and/or ChartField string to resolve budget exceptions. Budget Check exceptions continue to be systematically checked until they are resolved and do not proceed until they are corrected or adjusted, for the Manage Agency Allotments business process. Please see 20.2.1 Manage Budget Checking for more information. The Budget and Cash Checking Exceptions Report, online Exception Inquiry page, Process Monitor, and Commitment Control Notification feature which includes notifications by email and workflow worklist are available to assist in managing exceptions for resolution.
17	Verify Budget Journals Posted	The DFS KK Budget Processor verifies correcting budget journals have been successfully posted by generating queries and/or reports. The DFS KK Budget Processor can initiate the Appropriations Budget Ledger Balances Reconciliation process to ensure all ledgers are balanced or let the daily process run. The Appropriations Budget Ledger Balances Reconciliation Report is available to ensure Florida PALM and LAS/PBS ledgers are balanced.

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FloridaPALM | All ▾ | Search | » | Advanced Search | 🔍 Last Search Results

Budget Header | Budget Lines | Budget Errors

Unit	37000	Journal ID	NEXT	Date	07/25/2023

*Ledger Group CC_APPROP 🔍

Control ChartField Fund

Budget Header Status None

*Budget Entry Type Original ▾

Fiscal Year 2024

*Currency USD 🔍

Rate Type CRRNT 🔍

Exchange Rate 1.00000000

Cur Effdt 07/25/2023 📅

Budget Type Expense

Period 1

Parent Budget Options

☐ Generate Parent Budget(s)
☐ Use Default Entry Event
    Parent Budget Entry Type [▾]

Attachments (0)

Long Description

[   ]

254 characters remaining

Alternate Description

[   ]

150 characters remaining

Save | Notify | Refresh | Add | Update/Display

Budget Header | Budget Lines | Budget Errors

Figure 5: Budget Journals Entry Page, Budget Header Tab

20.1.4 – Agency Estimated Revenue

Table 4: Estimated Revenue

20.1.4 – Agency Estimated Revenue	
Module	**Commitment Control**
Related Module(s)	**General Ledger, Accounts Receivable**
Swim Lanes – Definition	**Agency KK Budget Processor:** agency role responsible for the creation, adjustment, and monitoring of revenue estimates **Agency KK Budget Maintainer:** agency role responsible for the review, approval, or rejection of revenue estimates **Agency KK Spreadsheet Upload Processor:** agency role responsible for uploading Inbound Budget Journal Spreadsheet (role not shown as a swim lane on flow diagram)

Process Step ID	Process Step Title	Description of Process
1	Review Prior Year Revenue Collected	The Agency KK Budget Processor reviews prior year(s) revenue collected to assist in developing revenue estimates budget journals throughout the FY, as appropriate and prior to closing FY. The Available Balance Dashboard, Revenue Report, and the Schedule of Allotment Balances Report are available for review and management purposes.
2	Create Revenue Estimates Request (New/ Adjustment)	The Agency KK Budget Processor monitors revenue estimates for trust funds throughout the FY. Revenue estimates are created at the transactional fund level only and can be updated as appropriate throughout the FY, and prior to closing FY. The Agency Obligations Report, Spend Plan Projections Report, and Annual Operating Budget Report are available for review and management purposes.
3	Create/Edit Manual Revenue Estimates Budget Journals	The Agency KK Budget Processor navigates to the Enter Budget Journals page online within Florida PALM, which can be used for a low number of revenue estimates budget journals. The Agency KK Budget Processor will create or adjust revenue estimates budget journals for the designated agency using applicable ChartField combinations and budget journal entries require only a single-sided entry. The Agency KK Budget Processor can add supporting documentation to the enter budget journals budget header screen. Once the Agency KK Budget Processor has successfully created manual revenue estimates budget journals, using the appropriate ChartField combinations, the manual revenue estimates budget journals are routed internally via workflow functionality for review and approval by the Agency KK Budget Maintainer for posting to the budget ledger.

		Separation of duties will be controlled through Commitment Control Security, i.e., Agency KK Budget Processor creating budget journals cannot approve the same the budget journals.
		The use of the Enter Budget Journals page online could produce errors preventing the creation and adjustment of revenue estimates budget journals. If there are no errors, then the revenue estimates budget journals can be reviewed and approved to be posted.
		Below Figure 6 provides an example depicting the Revenue Ledger (CC_REVENUE) of the Budget Journals Entry Page, Budget Header Tab and Figure 7 provides an example of the Budget Journals Entry Page, Budget Lines Tab.
4	Run Edit Check	Edit check process will run at the designated interval. Edit check process will validate that ChartField values are active, validate combination edit rules applicable to the transaction (i.e., does transaction reflect an accurate Budget Entity to State Program correlation), validate that accounting period is open.
5	Inbound Budget Journal Spreadsheet Upload (KKI012, KKW001)	The creation or adjustment of revenue estimates budget journals is done via the spreadsheet upload, which can be used for a large number of revenue estimates budget journals.
		Once the Agency KK Budget Processor has successfully created spreadsheet upload revenue estimates budget journals, using the appropriate ChartField combinations, the spreadsheet upload revenue estimates budget journals are routed internally via workflow functionality for review and approval by the Agency KK Budget Maintainer for posting to the budget ledger.
		The use of the Enter Budget Journals page online could produce errors preventing the creation and adjustment of revenue estimates budget journals. If there are no errors, then the revenue estimates budget journals can be reviewed and approved to be posted.
		If spreadsheet upload file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. Rejected transactions are managed through the Interface Error Handling Process. If spreadsheet upload file is not rejected, the revenue estimates load/import process is performed.
6	Execute Revenue Estimates Load/Import Process	Once the revenue estimates budget journals are saved, the execute Revenue Estimates Import Process program imports agency revenue estimates budget journals via the spreadsheet upload into the budget header and budget line tables of the budget ledger in Florida PALM, in preparation for review and approval. The execution of the Revenue Estimates Import Process could produce errors preventing the upload of revenue estimates budget journals. If there are no errors, then the revenue

		estimates budget journals can be reviewed and approved to be posted.
7	Create or Modify Interface Revenue Estimates Budget Journal	The creation or adjustment of revenue estimates budget journals is done via designated interface, in compliance with interface data file layout, which can be used for the highest number of revenue estimates budget journals. Once the Agency KK Budget Processor has successfully created the interface budget journals, using the appropriate ChartField combinations, the interface revenue estimates budget journals are proceed through the transaction lifecycle.
8	Inbound Revenue Estimates Budget Journal (KKI001)	Revenue estimates data file is electronically generated by agency business system and transmitted to Florida PALM. Revenue estimates data file conform to the Inbound Budget Journal data layout. If revenue estimates interface data file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. Rejected transactions are managed through the Interface Error Handling Process. If the revenue estimates interface data file is not rejected, the load data file, evaluation and validation process is performed.
9	Load Inbound Revenue Estimates Data File	The Budget Load/Import Process loads revenue estimates interface data file from agency business system into Florida PALM staging tables to prepare revenue estimates data file for validation.
10	Evaluate Inbound Revenue Estimates Data Files	The systematic evaluation and validation of revenue estimates interface data file includes the count of revenue estimates data lines, monetary amounts, COA budgetary codes, and interface layout. Through the Budget Import Process, if there are no errors revenue estimates budget journals are created and posted to the ledger. If errors are detected, the revenue estimates data lines containing errors will be excluded in the creation of the budget journals. The revenue estimates data lines containing errors will need to be resolved before they can be posted to the ledger in Florida PALM.
11	Update ChartField Values on Transaction Line	If revenue estimates budget journals are not created due to errors, the Agency KK Budget Processor will confirm if ChartField values have not been configured to create revenue estimates budget journals. The Agency KK Budget Processor follow the Subprocess 10.1.1 Agency Add or Modify ChartField Values Business Process to set up the appropriate ChartFields in Florida PALM. The Agency KK Budget Processor and Agency KK Budget Maintainer will confirm that any new ChartFields are successfully created before revenue estimates budget journals can be created.

DRAFT

12	Submit Manual / Spreadsheet Revenue Estimates Budget Journals for Approval (KKW001)	The Agency KK Budget Processor submits manual / spreadsheet revenue estimates budget journals internally via workflow functionality to the Agency KK Budget Maintainer for approval, edit, or rejection.
13	Approve, Edit or Reject Manual / Spreadsheet Revenue Estimates Budget Journals (KKW001)	The Agency KK Budget Maintainer receives manual / spreadsheet revenue estimates budget journals internally via workflow functionality from the Agency KK Budget Processor for approval, edit, or rejection and takes the appropriate action.

Florida PALM Commitment Control Security controls separation of duties whereas, once an Agency KK Budget Maintainer edits a budget journal, workflow will systematically reassign the request to another Agency KK Budget Maintainer for review and approval. |
| 14 | Run Budget Check | The budget check process will run at the designated interval. Budget check will post completed budget journals to the budget ledger. |
| 15 | Post Budget Journals | During the Agency Estimated Revenue business process, revenue estimates budget journals are posted to update budget ledger to reflect budget revenue estimates created or adjusted.

The Agency KK Budget Processor uses the Budget Detail Activity Report to verify the allotments budget journal posting process from all methods have posted. |
| 16 | Manage Budget Exceptions | The Agency KK Budget Maintainer can update ChartField string to resolve budget exceptions. Budget Check exceptions continue to be systematically checked until they are resolved and do not proceed until they are corrected or adjusted, for the Agency Estimated Revenue business process. Please see 20.2.1 Manage Budget Checking for more information.

The Budget and Cash Checking Exceptions Report, online Exception Inquiry page, Process Monitor, and Commitment Control Notification feature which includes notifications by email and workflow worklist are available to assist in managing exceptions for resolution. |
| 17 | Verify Revenue Estimates Posted | The Agency KK Budget Processor verifies revenue estimates have been successfully posted by generating queries and/or reports.

The Available Balance Dashboard and Revenue Report are available for review of posted appropriations for review and management purposes. |
| 18 | Notify Agency Programs of Successful | The Agency KK Budget Processor notifies agency programs after revenue estimates journals have been successfully posted. |

	Revenue Estimates Posted	
19	Outbound Budget Extract (KKI009)	Florida PALM will provide agencies the capability to export agency revenue estimates to agency business systems directly from Florida PALM by using the Outbound Budget Extract interface on-demand.

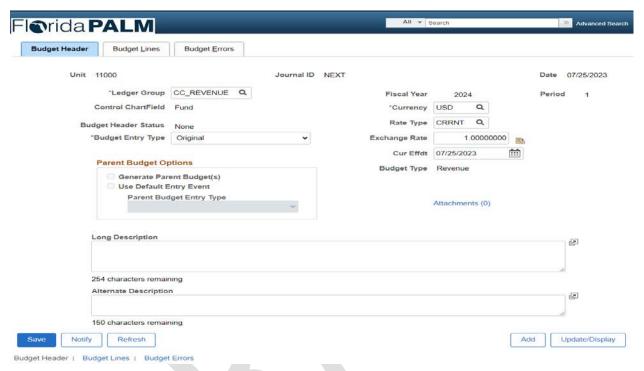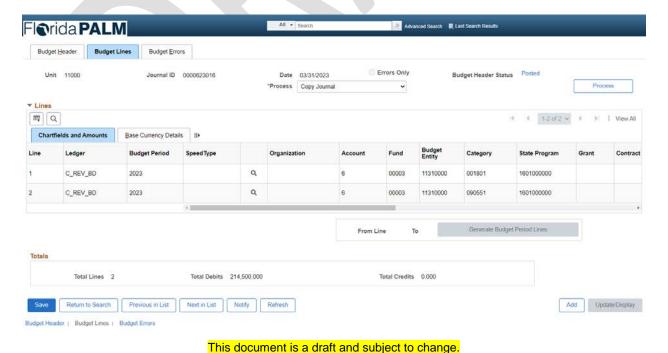*Figure 6: Budget Journals Entry Page, Budget Header Tab*

Figure 7: Budget Journals Entry Page, Budget Lines Tab

Accounting Events

Accounting events originate during transaction processing in the applicable source module. The accounting events impact the source module, Commitment Control ledgers, and the General ledger (Actuals).

- Source Module accounting entries require user input (I) of the primary line (i.e., expenditure, revenues) with an automated (A) system offsetting line (i.e., payable, receivable) during transaction entry. The source model transaction must pass Edit Check, Budget Check, and Cash Check (on applicable entries) prior to posting the transaction.
- The Run Budget Check (Commitment Control) process automatically affects balances in the appropriate budget ledger (i.e., appropriation, spendable cash) if the transaction passes the budget check process.
- After the transaction is posted in the source module, an automated system process summarizes and posts the entries in the General Ledger module to the Actuals Ledger.

The table below provides the most common accounting events applicable to this business process.

Table 5: Accounting Events Included on Business Process Flow Diagrams

Acct Event ID	Accounting Event	Commitment Control Ledger(s) Impact	Source Module Accounting Entry	General Ledger (Actuals) Entry
KK01	Establish Appropriations, Releases, Reserves Budget Journals	Records KK Ledgers Balances	No Entry	No Entry
KK02	Records Allotments Budget Journals	Records Allotments Balances	No Entry	No Entry
KK03	Records Correcting Budget Journals	Records KK Ledger entries	No Entry	No Entry
KK04	Records Revenue Estimates Budget Journals	Records Revenue Estimates Balances	No Entry	No Entry

This document is a draft and subject to change.

Key Reports

Key Reports are displayed as icons with the Report Number on the Business Process Flow Diagrams. The table below provides the reports identified to be produced at a particular process step or is used to support the completion of a process step.

Table 6: Key Reports Included on Business Process Flow Diagrams

Report Number	Report RICEFW ID	Report Description	Report Source	Report Frequency	Audience
R1	KKR019	**Budget Detail Activity Report** – A custom report that provides budget journal detail based on user defined criteria. The report will be provided by business unit, ledger and ChartField combination at a specified time period.	PeopleSoft	Periodic	DFS, Agency
R2	KKR058	**Budget and Cash Checking Exceptions Report** – A report displaying budget and cash check exceptions along with balances, vouchers with errors and budget exceptions, and vouchers where an override was applied.	PeopleSoft	Periodic	DFS, Agency
R3	KKR008	**Schedule of Allotment Balances Report** – Report which provides an accrual basis budget report within an expenditure category and account code for recorded allotments, encumbrances, expenditures, and remaining balances. The report is grouped by Fund and/or Budget Entity and available at designated time periods by ChartField combinations.	PeopleSoft	Periodic	DFS, EOG/OPB, Agency
R4	KKR022	**Appropriations Budget Ledger Balances Reconciliation Report** – Report that will systematically generate results to support reconciling Florida PALM and LAS/PBS budget ledger balances.	PeopleSoft	Periodic	DFS, EOG/OPB
R5	KKR018	**Agency Obligations Report** – A report that provides encumbrances and payables by ChartField combinations.	PeopleSoft	Periodic	DFS, EOG/OPB, Agency
R6	KKR010	**Spend Plan Projections Report** – A report displaying balances of appropriations, encumbrances, expenditures, scheduled	Data Warehouse	Periodic	DFS, Agency

Report Number	Report RICEFW ID	Report Description	Report Source	Report Frequency	Audience
		payments and available balances with a variable user-defined projection rate.			
R7	KKR013	**Annual Operating Budget** – A report displaying report displaying agency allocations of adjusted appropriations by program.	Data Warehouse	Periodic	DFS, Agency
R8	KKR023	**Revenue Report** – A report displaying revenue estimates, revenue recognized, and revenue collected by Fund, Budget Entity, Category, and account code by ChartField combinations.	PeopleSoft	Periodic	DFS, Agency

Note: A complete list of reports may be found in the Reports Catalog[2].

Conversions

The table below identifies the Conversions related to this Business Process. These items are not included within the Business Flow Diagrams; however, these items are important elements of each Business Process.

Table 7: Data Converted from External System to Florida PALM

Conversion Number	Conversion Description	Source
KKC001	**Budgets** – Current Appropriation Budgets and Fund Cash Balances.	DFS Enterprise System

Note: A complete list of conversions may be found in the Catalog of Conversions[3].

Interfaces

The table below provides the Interface IDs for each interface identified on the Business Process Flow Diagrams.

Table 8: Interfaces Included on Business Process Flow Diagrams

Interface Number	Interface Description	Interface Frequency	Source	Target
KKI001	**Inbound Budget Journal** – Inbound interface containing General Appropriations Act (GAA)/Adjusted Appropriations, Supplementals, Budget Amendments, and Certified Forward Reversions (July & February). Agencies can load budget allotments and estimated revenue data into Florida PALM.	Periodic	LAS/PBS, Agency Business Systems	Florida PALM
KKI002	**Inbound Appropriation Budget Ledger Reconciliation** – Inbound interface containing the EOG/OPB published Appropriation Budget Ledger Reconciliation from select agencies.	Daily	LAS/PBS	Florida PALM
KKI009	**Outbound Budget Extract** – Outbound budget extract of budget journals from Florida PALM to agencies.	Periodic	Florida PALM	Agency Business Systems
KKI012	**Inbound Budget Journal Spreadsheet Upload** – Inbound interface containing budget journal entries loaded into the system en masse via the Import Budget Journal functionality, including Carry Forward Appropriations.	Periodic	Agency Business Systems	Florida PALM
KKI015	**Outbound Schedule of Allotment Balances** – **Outbound** interface containing the schedule of allotment balances to load to the EOG Transparency site.	Periodic	Florida PALM	DFS / LAS/PBS
KKI016	**Outbound Budget and Cash Balance Data** – Outbound interface containing budget and cash balance data to load to the EOG Transparency sites.	Periodic	Florida PALM	DFS / LAS/PBS

Interface Number	Interface Description	Interface Frequency	Source	Target
KKI017	**Outbound Trust Fund Disbursements - Appropriations Ledger** – Outbound interface containing trust fund disbursements to load to the EOG Transparency website.	Periodic	Florida PALM	LAS/PBS

Note: A complete list of interfaces may be found in the Catalog of Interface Offerings[4].

Forms

The table below provides the Form Numbers for any forms identified on the Business Process Flow Diagrams.

Table 9: Forms Included on Business Process Flow Diagrams

Form Number	Form Description	Audience
N/A		

Workflows

The table below provides the Workflow Numbers for any workflows identified on the Business Process Flow Diagrams.

Table 10: Workflows Included on Business Process Flow Diagrams

Workflow Number	Workflow Description	Audience
KKW001	**Budget Journal Workflow** – Workflow that routes budget journals for approval.	Agency KK Budget Maintainer

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[4] https://app.smartsheet.com/b/publish?EQBCT=78f9327c658040d0bc1e8cc829e51efa

==This document is a draft and subject to change.==

Agency Configurations

The table below identifies the Agency Configurations related to this Business Process. These items are not included within the Business Flow Diagrams; however, these items are important elements of each Business Process.

Table 11: Configurations Defined and/or Maintained by Agencies

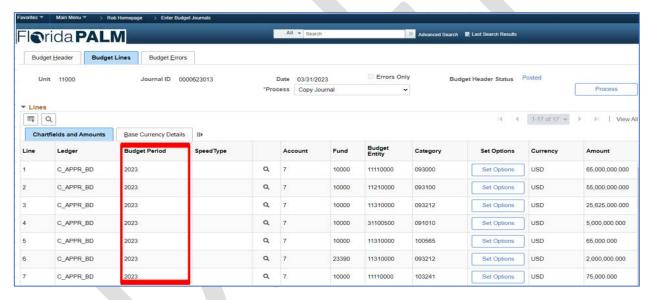| Configuration Number	Configuration Description	Configuration Maintainer
N/A		

Appendix

Appendix A – Commitment Control Date Concepts

Commitment Control uses different date concepts to control and track transaction processing in related modules, which are Budget Period and Budget Date.

Budget Period

- Represents the State of Florida's fiscal year (FY) that runs from July 1 through June 30, i.e., appropriations year.
- Four-digit value that is the last year of the designated fiscal year, i.e., FY 23/24 will be budget period 2024.
- Will remain open to enable Carry Forward, Fixed Capital Outlay and Continuing Appropriations transactions to process using prior years' appropriations.
- Used only in Commitment Control on budget journal transactions (i.e., appropriations load, agency allotments and revenue estimates budget journals, enterprise manual budget adjustments).

Figure 8: Budget Period field on Budget Journal line:

Budget Date

- Represents a calendar date field on module transactions.
- Budget date will default to the current date when a new transaction is created in Florida PALM.
- Agencies using <u>current fiscal year appropriations</u>, the budget date does not need to be changed, as it defaults to the current date.
- Agencies using <u>Fixed Capital Outlay and/or Continuing Appropriations</u>, the budget date should be changed to 06/30/XXXX, where XXXX is the budget period (i.e., 06/30/2022 = Budget Period 2022 = FY 21/22).
- Based on the budget date entered, budget checking functionality checks the transaction against the appropriate budget period (i.e., FY).

Budget Date for Designated Transactions

- **Carry Forward / Certified Forward Period**
    - Budget date is recorded as 06/30/XXXX where XXXX represents the budget period from which to expend.
    - During the Carry Forward / Certified Forward period, this is the budget period representing the FY just ended.
- **Fixed Capital Outlay**
    - Budget date is recorded as 06/30/XXXX where XXXX represents the budget period (i.e., appropriations year) from which to expend.
    - Could be any prior budget period with FCO appropriations remaining balance.
- **Continuing Appropriations**
    - Budget date is recorded as 06/30/XXXX where XXXX represents the budget period from which to expend.
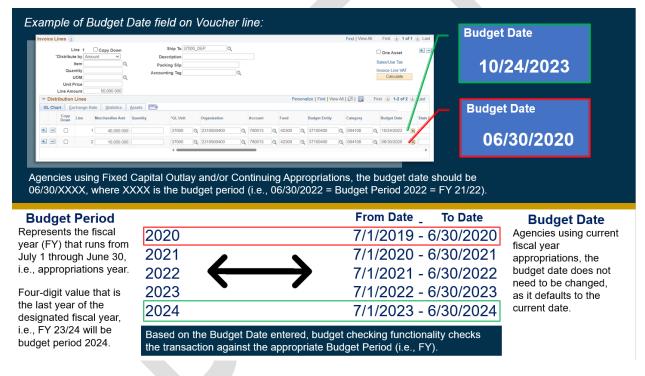

Example of Budget Date field on Voucher line:

Budget Date 10/24/2023

Budget Date 06/30/2020

Agencies using Fixed Capital Outlay and/or Continuing Appropriations, the budget date should be 06/30/XXXX, where XXXX is the budget period (i.e., 06/30/2022 = Budget Period 2022 = FY 21/22).

Budget Period

Represents the fiscal year (FY) that runs from July 1 through June 30, i.e., appropriations year.

Four-digit value that is the last year of the designated fiscal year, i.e., FY 23/24 will be budget period 2024.

Budget Period	From Date – To Date
2020	7/1/2019 - 6/30/2020
2021	7/1/2020 - 6/30/2021
2022	7/1/2021 - 6/30/2022
2023	7/1/2022 - 6/30/2023
2024	7/1/2023 - 6/30/2024

Based on the Budget Date entered, budget checking functionality checks the transaction against the appropriate Budget Period (i.e., FY).

Budget Date

Agencies using current fiscal year appropriations, the budget date does not need to be changed, as it defaults to the current date.

Figure 9: Budget Date field on Voucher line:

This document is a draft and subject to change.