# FloridaPALM

Planning, Accounting, and Ledger Management





### SEGMENT IV DESIGN WORKSHOP

**SEPTEMBER 10, 2024** 



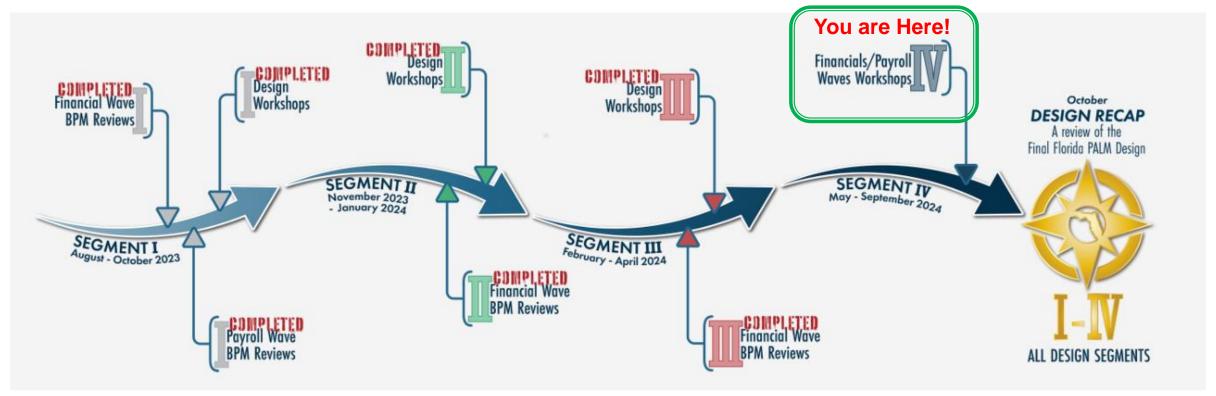


# Carry / Certified Forward Agenda

- Welcome and Introductions
  - Housekeeping
- Statutory Requirements & Guidance
- Carry Forward
- Certified Forward
- Continuing Appropriations
- Wrap Up



### **Design Phase Overview**





For more information, listen to Episode #11: The Design Phase





# STATUTORY REQUIREMENTS AND GUIDANCE



# **Carry / Certified Forward Statutory Requirements and Guidance**

- Section 216.301, F.S., governs the Carry Forward and Certified Forward process that allows agencies to request approval to carry forward remaining operating budget balances and certify forward remaining Fixed Capital Outlay (FCO) appropriation balances into the next fiscal year
- Section 216.011(1)(i), Florida Statutes (F.S.), defines <u>Continuing</u> <u>Appropriation</u> as an appropriation automatically renewed without further legislative action, period after period, until altered or revoked by the Legislature



# **Carry / Certified Forward Statutory Requirements and Guidance**

- EOG/OPB and DFS/A&A publish fiscal year end closing and perform budget close memorandums that provide instructions, guidance, and deadlines
  - EOG/OPB Carry Forward and Certification Forward of Fiscal Year 20XX-XX Appropriations for Operations and Fixed Capital Outlay to cover Outstanding Obligations as of June 30, 20XX
  - DFS/A&A Undisbursed Appropriations at Fiscal Year Ended June 30, 20XX
- Unobligated balances of operating appropriations for closing fiscal year, revert to the fund from which appropriated



# **Carry / Certified Forward Terminology**

### Carry Forward

 Represents Encumbrance, Accrual, Carry Forward Payable, Carry Forward Payroll Payables and AP voucher records that are carried over from one fiscal year to the next

#### Certified Forward

 Represents the balance of any appropriation for Fixed Capital Outlay that is not disbursed but is expended, contracted, or committed to be expended prior to February 1, 20XX of the second fiscal year or the third fiscal year if it is for an educational facility or for a construction project of a state university

### Continuing Appropriation

 Automatically renewed without further legislative action, period after period, until altered or revoked by the legislature



### Questions?



### **CARRY FORWARD PROCESS**





# **Carry Forward Key Process Changes**

- No longer mark transactions with a CF indicator; Budget Date is used to identify Carry Forward transactions
- Inter/IntraUnit transactions (JT vouchers in FLAIR) are processed through the IU module and are separate from the Disbursements Management process
- Type C Receivables are no longer allowed; expenditure refund deposits can be recorded through Carry Forward cutoff date (mid-July)
- Payables for Carry Forward are created using the Receipts Accrual process



# **Carry Forward Budget Date Concepts**

- 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



# **Carry Forward Budget Date Concepts**

- Budget Date is recorded as 06/30/XXXX where XXXX represents the budget period from which to expend
- During the Carry Forward, this is the budget period representing the FY just ended
- Based on the Budget Date entered, budget checking functionality checks the transaction against the appropriate budget period (i.e., FY)



- PO/IU Encumbrances
- PO/IU/GL Payables/Accruals

### First Reversion ~July

- PO/IU Encumbrances
- PO/IU/GL Payables/Accruals

### Entry Cutoff ~Sep 25th

- AP Vouchers
- IU Payments
- GL Journals

#### Second Reversion ~Sep 30th

- Delete/Close Unpaid AP/IU/GL Payments
- Close PY PO/IU/GL Payables/Accruals
- Close PY PO/IU Encumbrances

# Carry Forward Activities



First Reversion ~July

Entry Cutoff ~Sep 25th

Second Reversion ~Sep 30th

### Agency Activities

- Create and/or update eligible obligations for Carry Forward
  - Encumbrances (PO/IU)
  - Carry Forward Payables (PO)
  - Accruals (IU)
  - Payroll Payables (GL)
- Close obligations not eligible for Carry Forward
- Continue making payments against obligations



### First Reversion ~July

Entry Cutoff ~Sep 25th

Second Reversion ~Sep 30th

#### Agency Activities

- Create and/or update eligible obligations for Carry Forward
  - Encumbrances (PO/IU)
  - Carry Forward Payables (PO)
  - Accruals (IU)
  - Payroll Payables (GL)
- Record expenditure refund deposits (AR)
- Close obligations not eligible for Carry Forward
- Continue making payments against PY obligations

### System Activities

- Auto-delete PY pending transactions
- Auto-delete unposted PY obligations
- Revert unobligated PY balances



First Reversion ~July

Entry Cutoff ~Sep 25th

Second Reversion ~Sep 30th

### Agency Activities

- Complete entry of PY vouchers and IU payment transactions
- Agencies monitor transactions through approvals to successfully post prior to second reversion



First Reversion ~July

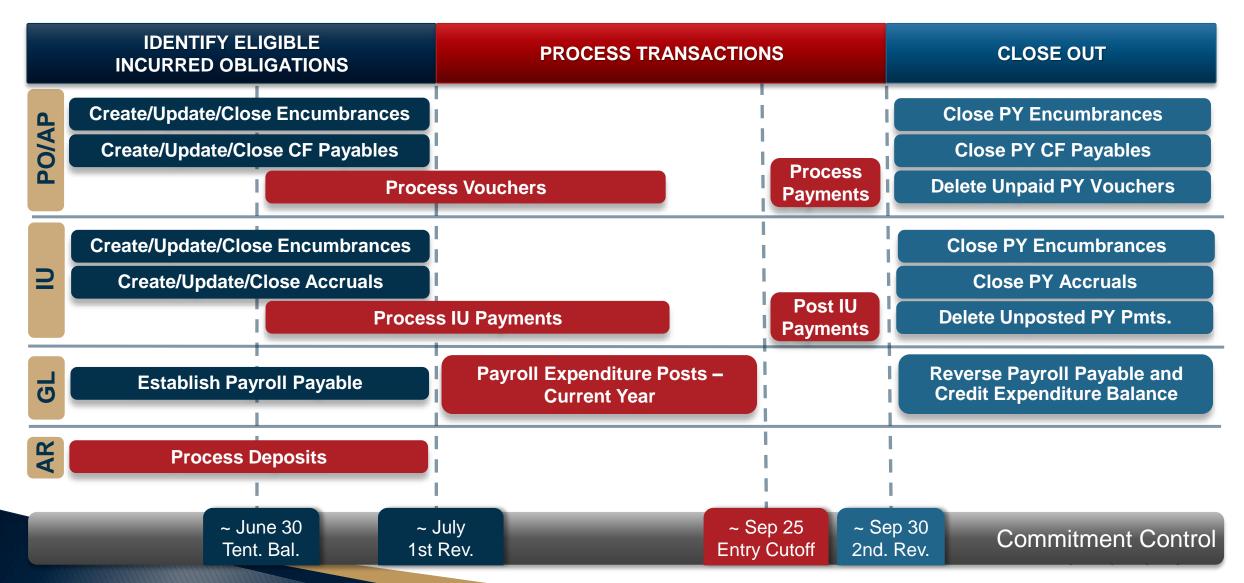
Entry Cutoff ~Sep 25th

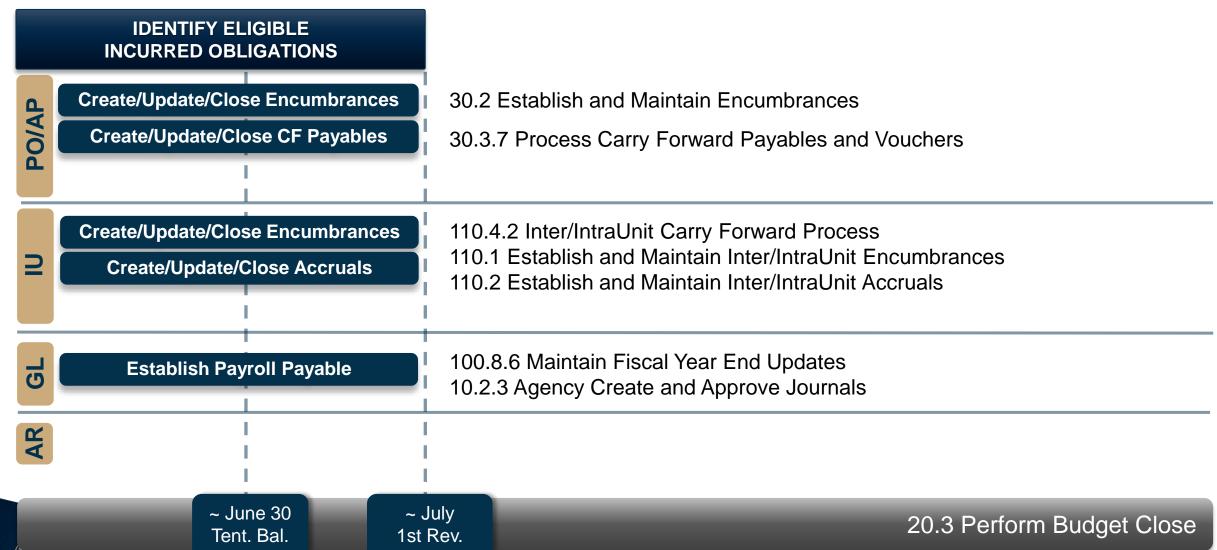
Second Reversion ~Sep 30th

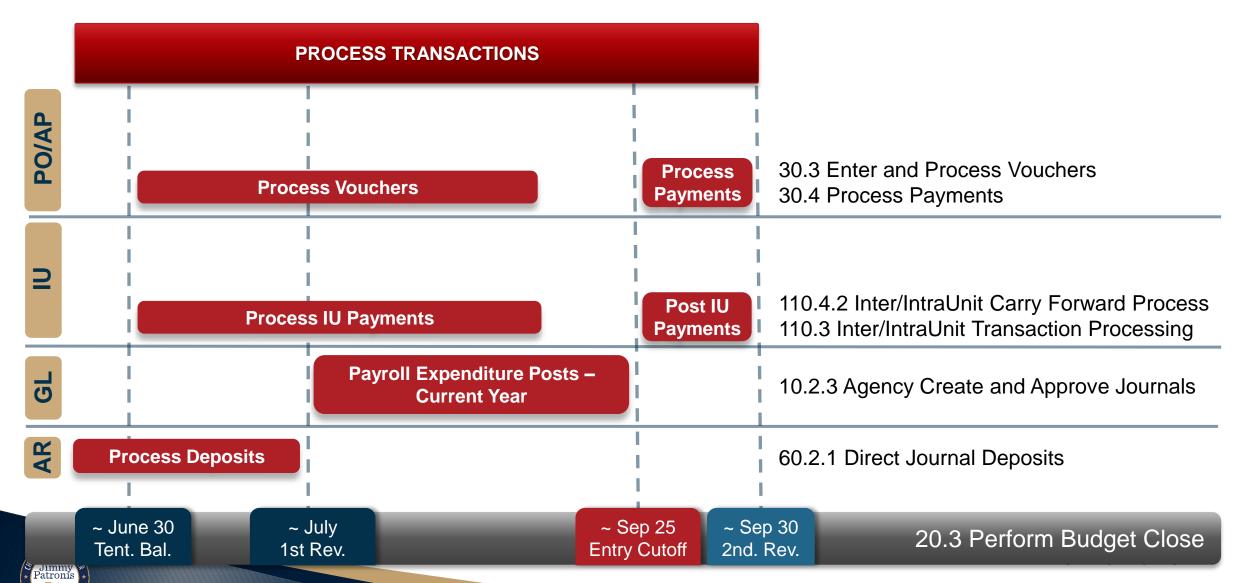
### System Activities

- Auto-close/delete PY obligations
- Auto-delete unposted PY transactions
- Unexpended budget balances are reverted









**CLOSE OUT** 

**Close PY Encumbrances** 

**Close PY CF Payables** 

**Delete Unpaid PY Vouchers** 

30.2 Establish and Maintain Encumbrances

30.3 Enter and Process Vouchers

**Close PY Encumbrances** 

**Close PY Accruals** 

**Delete Unposted PY Pmts.** 

110.4.2 Inter/IntraUnit Carry Forward Process

110.1 Establish and Maintain Inter/IntraUnit Encumbrances

110.2 Establish and Maintain Inter/IntraUnit Accruals

Reverse Payroll Payable and Credit Expenditure Balance

10.2.3 Agency Create and Approve Journals



PO/AP



20.3 Perform Budget Close



### Questions?



### **IDENTIFY ELIGIBLE INCURRED OBLIGATIONS Create/Update/Close Encumbrances** PO/AP **Create/Update/Close CF Payables Create/Update/Close Encumbrances Create/Update/Close Accruals Establish Payroll Payable** ~ June 30

### POST TENTATIVE **BALANCES**

JUNE 30TH

Tent. Bal.

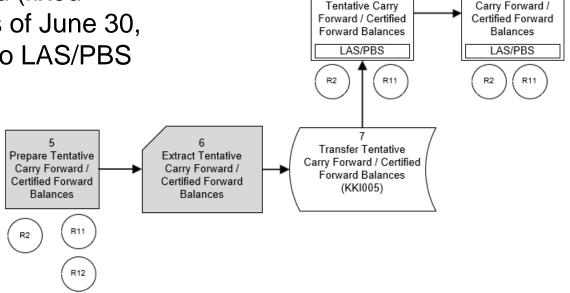
**Commitment Control** 

Verify Tentative

### **Post Tentative Balances** 20.3.1 Carry Forward

### Prepare & Transfer Tentative Carry Forward / Certified Forward Balances to LAS/PBS

- Carry Forward (operating) and Certified Forward (fixed capital outlay) unexpended release balances as of June 30, 20XX are identified, prepared, and transmitted to LAS/PBS
- The following balances are transferred:
  - Operating & FCO Unexpended Releases
  - FCO Unexpended Appropriations Less Mandatory Reserve
  - Total FCO Unbudgeted Reserve
  - FCO Approved Budget Unreleased



Receive / Load





### Questions?



### **IDENTIFY ELIGIBLE INCURRED OBLIGATIONS Create/Update/Close Encumbrances** PO/AP **Create/Update/Close CF Payables Create/Update/Close Encumbrances Create/Update/Close Accruals Establish Payroll Payable**

# IDENTIFY ELIGIBLE INCURRED OBLIGATIONS

~ June 30 Tent. Bal.

~ July 1st Rev.

**Commitment Control** 



# **Carry Forward Key Terminology - AP/PO**

### Carry Forward Payable

• An encumbered or unencumbered commitment of goods and services that has been received but not yet invoiced or paid, during the Carry Forward period only. A Carry Forward Payable is created when an Agency wants to record an expenditure for financial reporting purposes. A Receipt ID is created using the Purchasing Receipt functionality.

### Carry Forward Voucher

An AP voucher that references a prior period Budget Date

#### Encumbrance

 The amount of appropriation obligated for the payment of goods and/or services ordered but not yet received



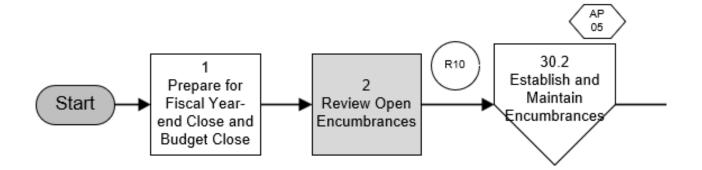
### **Identify Obligations**

- Agencies identify incurred obligations that are eligible for Carry Forward
- Identify actions needed for Encumbrances
  - This will require agencies to close, update and establish
- Identify obligations that should be recorded as a Carry Forward Payable
- Agencies should record incurred obligations before 1st Reversion



#### **Identify Encumbrances - Close**

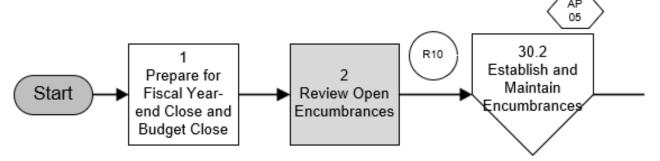
- Existing Encumbrances are reviewed by agencies to determine if they are eligible for Carry Forward
- Closing an Encumbrance will liquidate the remaining balance
- Agencies can close all lines, or an individual line
- This will follow the same process in 30.2 Establish and Maintain Encumbrances





#### **Identify Encumbrances - Update**

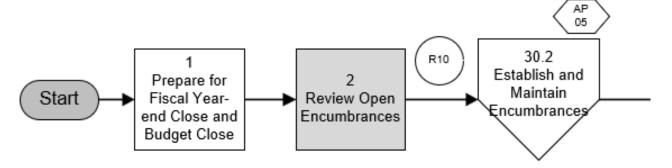
- Encumbrances balances may need to be updated
  - Reduce Line(s)
  - Increase Line(s)
  - Add New Line(s)
- Agencies updating the balance during the Carry Forward period, should use Budget Date as 06/30/XXXX, where XXXX represents the fiscal year just ended
- Updated Encumbrances will follow the same process in 30.2 Establish and Maintain Encumbrances





#### **Identify Encumbrances - Establish**

- New Encumbrances may need to be created
- When establishing the Encumbrance during the Carry Forward period, agencies use a Budget Date as 06/30/XXXX, where XXXX represents the fiscal year just ended
- New Encumbrances will follow the same process in 30.2 Establish and Maintain Encumbrances



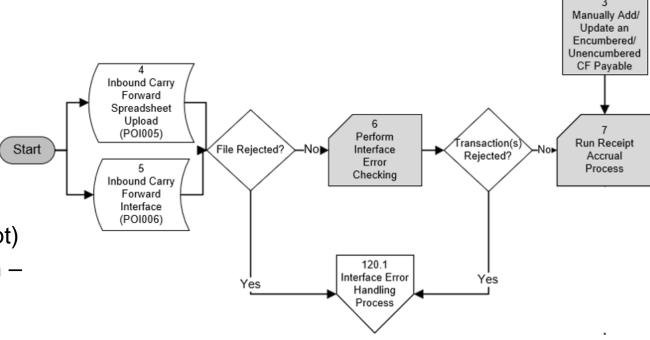


#### **Identify – Carry Forward Payables (Receipts)**

 A Carry Forward Payable (Receipt) allows agencies to create an expenditure for the fiscal year that just ended for financial reporting purpose

 Agencies can create two types of Carry Forward Payables

- Encumbered Carry Forward Payable (Receipt)
- Unencumbered Carry Forward Payable (Non Receipt)





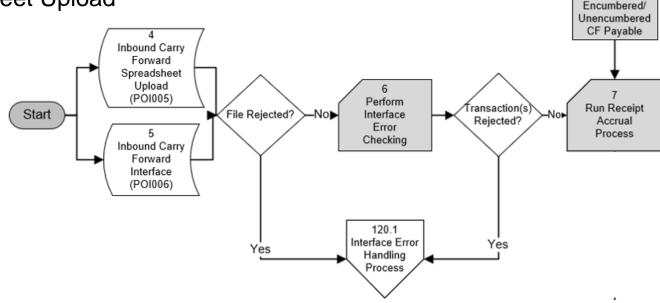
Manually Add

Update an

# Identify Eligible Incurred Obligations 30.3.7 Process Carry Forward Payables and Vouchers

#### **Identify – Carry Forward Payables (Receipts)**

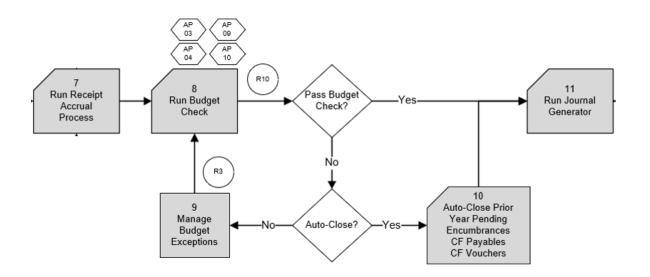
- Three Methods to create a Carry Forward Payable (Receipt)
  - POI005 Inbound Carry Forward Spreadsheet Upload
  - POI006 Inbound Carry Forward Interface
  - Manual Entry (Online Entry)
- Interface Error Checking





#### **Identify – Carry Forward Payables (Receipts)**

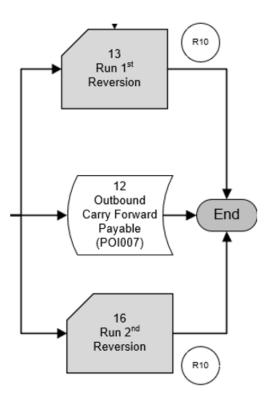
- Run Receipt Accrual Process
- Run Budget Check
- Manage Budget Exception
- Auto Close Prior Year Pending
   Encumbrances/CF Payables/CF Vouchers
- Run Journal Generator





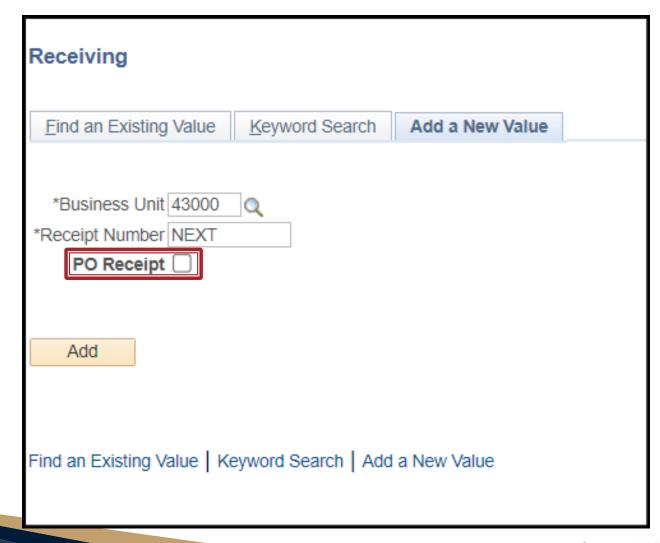
#### **Identify – Carry Forward Payables (Receipts)**

POI007 Outbound Carry Forward Payable (POI007)





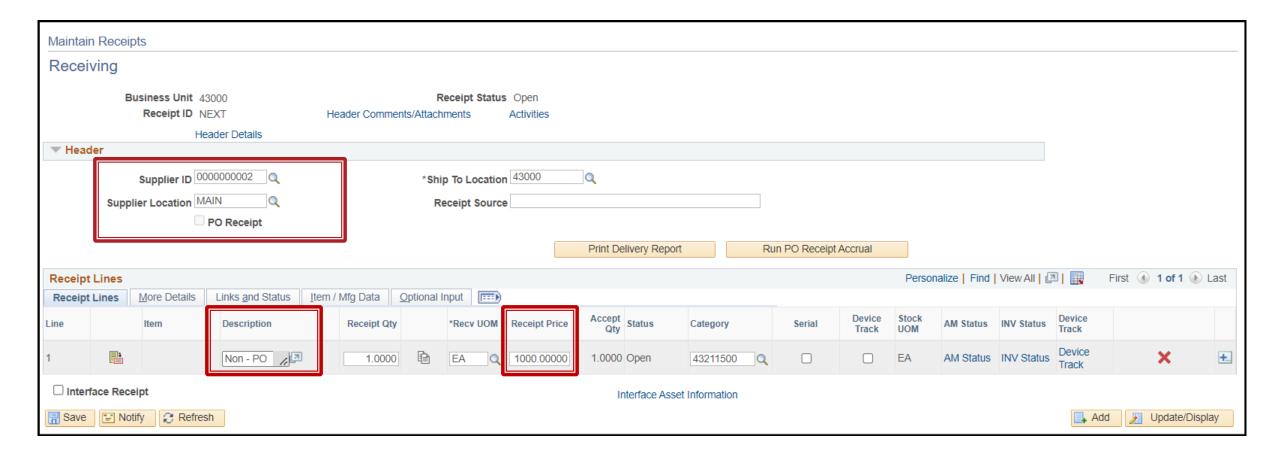
## **Add Receipts Page**





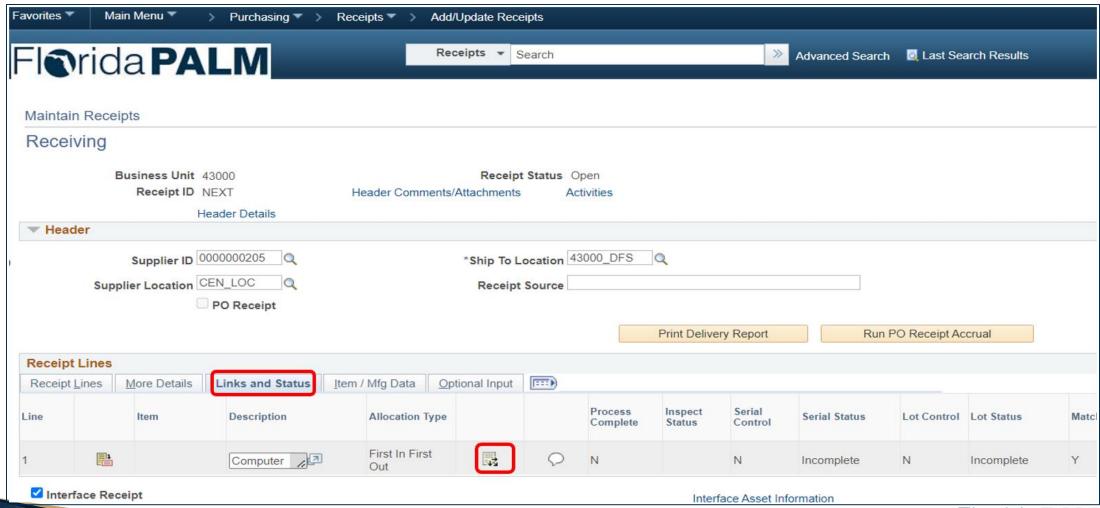


## **Maintain Receipts Page**



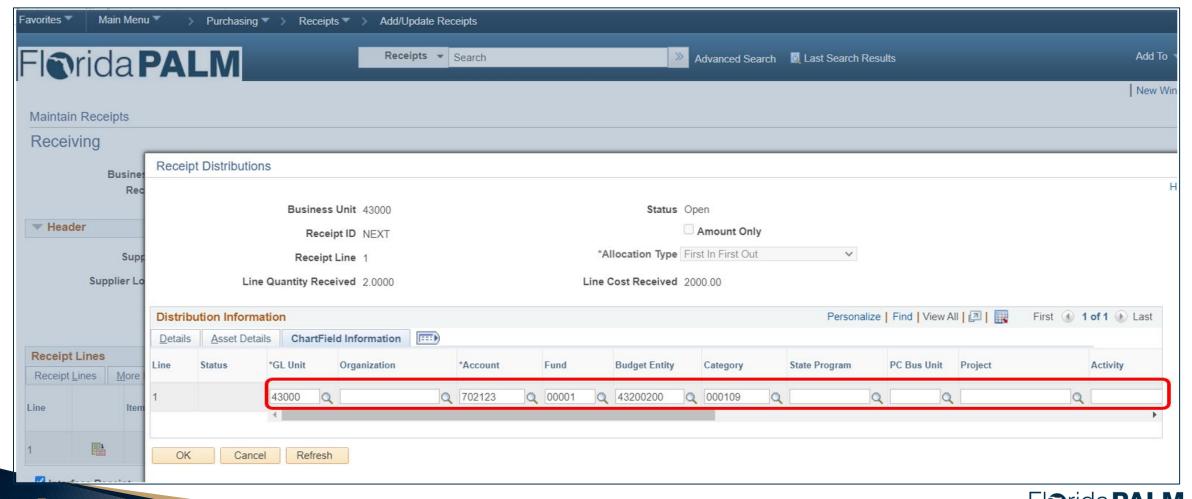


## Maintain Receipts Page – Links and Status Tab



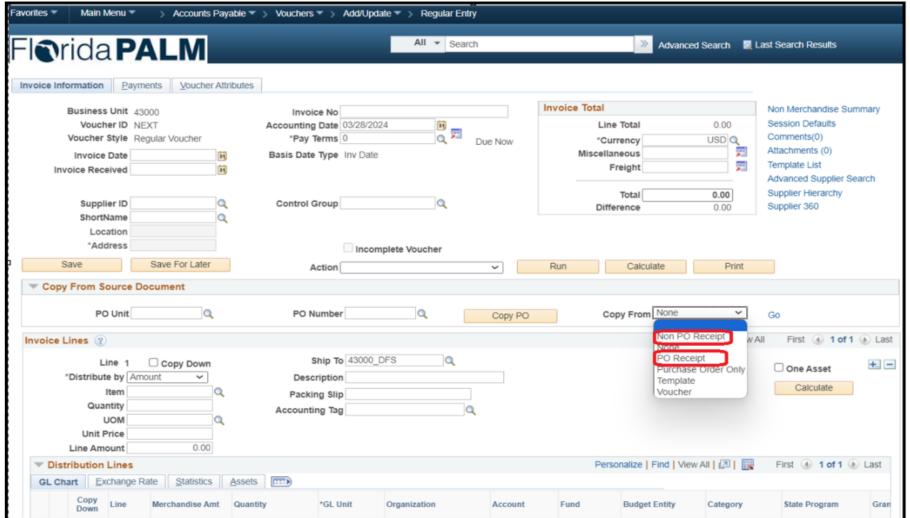


## **Receipt Distribution Information**





### 30.3.7 Process Carry Forward Payables and Vouchers





### 30.3.7 Process Carry Forward Payables and Vouchers **Identify Enterprise System Transactions**

### **MyFlorida Marketplace** (MFMP)

#### Creating/Updating/Closing Out

- Any Encumbrance with a balance on 6/30 is eligible for Carry Forward
- Prior Year Encumbrances not needed should be closed.
- MFMP will not create Carry Forward Payables
- After New Year Budget is loaded, Agencies can add a new line to an existing Encumbrance.

### **Statewide Travel** Systems (STMS)

#### Creating/Updating/Closing Out

- Agencies identify any travel that is eligible for Carry Forward.
- Agencies can create an **Unencumbered Carry Forward** Payable (Receipt) within STMS (POI006)
- Encumbrances will not be established in STMS.

## Works **Purchasing Card**

#### Creating/Updating/Closing Out

- Agencies identify any pending purchases that have not been paid.
- Carry Forward Encumbrances is not applicable.
- Carry Forward Payables is not applicable.







# **Carry Forward Key Terminology - Inter/IntraUnit**

#### IU Encumbrance

 The amount of appropriation obligated for the payment of goods and/or services ordered within state agencies but not yet received

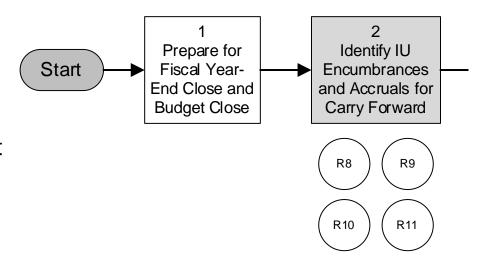
### IU Accrual

 Inter/IntraUnit accrual that can be used for Carry Forward and represents a liability that is owed to an agency



### **Identify Eligible Incurred Obligations**

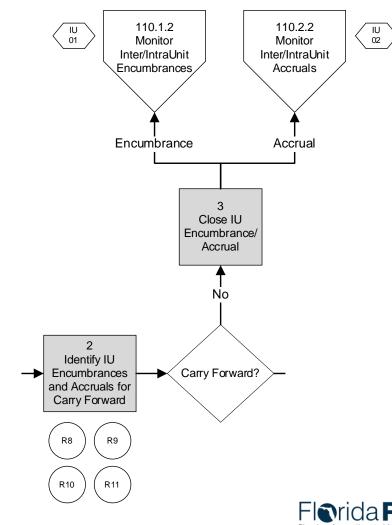
- Agencies identify IU Encumbrances and IU Accruals eligible for Carry Forward
- Reports available to identify:
  - KKR018 Agency Commitments Report
  - IUR004 IU Encumbrance and Accrual Activity Report
  - IUR005 Inter/IntraUnit Transaction Detail Report
  - KKR008 Schedule of Allotment Balances Report
- Agencies take appropriate action to close, update, or establish incurred obligations





### **Identify Eligible Incurred Obligations - Close**

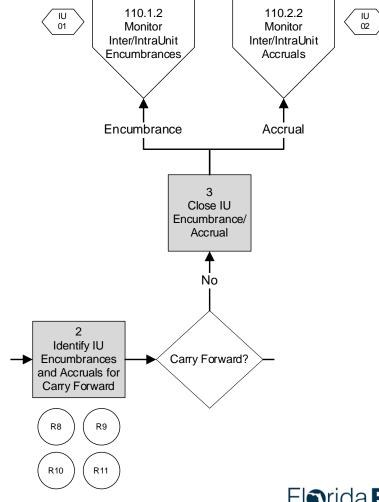
- IU Encumbrances and IU Accruals not eligible for Carry forward must be closed prior to the First Reversion
- Closing an IU Encumbrance will liquidate the remaining balance
- Agencies record an Accrual Balance
   Adjustment to liquidate the remaining balance of the IU Accrual to close





### **Identify Eligible Incurred Obligations - Close**

All remaining prior year open IU Encumbrances and IU Accruals established before the first Carry Forward/Certified Forward Reversion date provided in the DFS and EOG/OPB are considered eligible for Carry Forward purposes



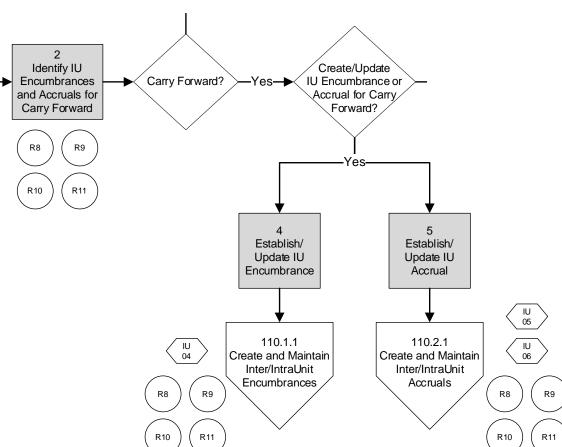


## **Identify Eligible Incurred Obligations**

### 110.4.2 Inter/IntraUnit Carry Forward Process

### **Identify Eligible Incurred Obligations - Establish**

- Prior year obligations for Carry Forward purposes must be established before the first Carry Forward/Certified Forward Reversion date provided in the DFS and EOG/OPB publish memorandums
  - IU Encumbrances
  - IU Accruals
- During the Carry Forward period, agencies use a Budget Date as 06/30/XXXX on the IU obligation, where XXXX represents the fiscal year just ended



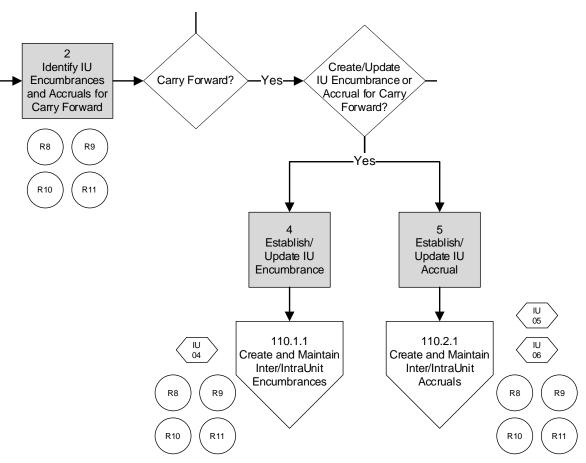


# Identify Eligible Incurred Obligations

### 110.4.2 Inter/IntraUnit Carry Forward Process

### **Identify Eligible Incurred Obligations - Establish**

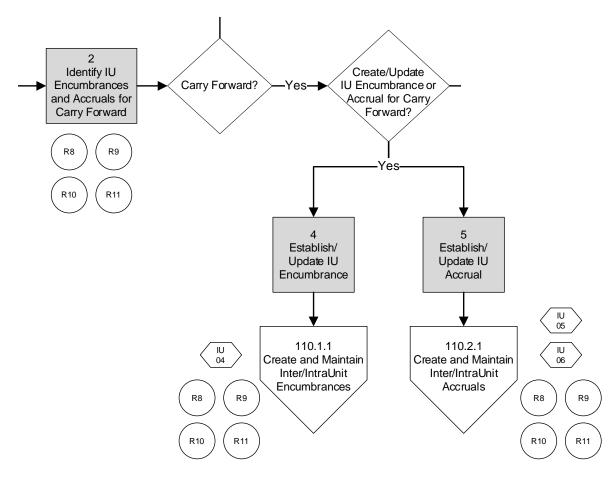
- IU Accruals may reference an IU Encumbrance which will reduce the encumbrance balance
- IU Encumbrances and IU Accruals must be established for each budget year; multiyear encumbrances/accruals cannot be established





### **Identify Eligible Incurred Obligations - Update**

- IU Encumbrance and IU Accrual balances may be updated as needed
- If updating the balance during the Carry Forward period, agencies use a Budget Date as 06/30/XXXX on the IU obligation, where XXXX represents the fiscal year just ended









# **Carry Forward Key Terminology - Payroll**

### Carry Forward Payroll Payable

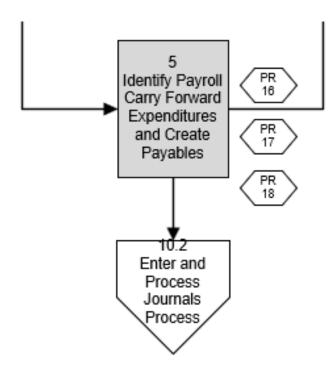
 Payroll expenditures paid from the current fiscal year for working days or leave payouts incurred in the prior fiscal year



### **100.8.6 Maintain Fiscal Year End Updates**

Agency will identify Carry Forward eligible Payroll
 Expenditures and Create Payroll Payables following the

 10.2 Enter and Process Journals Business Process





### **Budget Date in Payroll**

- One budget date is assigned to an entire payroll in HCM (with exception of FCO)
- No ability to automatically split across budget years based on Pay Period
- Scenarios where agencies may need to use Carry Forward Appropriations
  - Payroll transactions that cross fiscal and budget years (i.e., biweekly payroll crossing June and July)
  - Payroll transactions that occur in the next fiscal and budget year but incurred in the prior fiscal year (i.e., Leave Payouts)



Identify Carry
Forward Eligible
Payroll
Expenditures

Record Carry Forward Payroll Payable Payroll
Expenditure Posts
in Current Year

Reverse Payroll
Payable and
Credit Expenditure
Balance

#### **Identify Eligible Incurred Obligations**

 Agency identifies Payroll Carry Forward Expenditures recorded (or to be recorded) in the Current Fiscal and Budget Year



Identify Carry
Forward Eligible
Payroll
Expenditures

Record Carry Forward Payroll Payable Payroll
Expenditure Posts
in Current Year

Reverse Payroll
Payable and
Credit Expenditure
Balance

### **Identify Eligible Incurred Obligations**

- Agency GL Journal Processor records the Carry Forward Payroll Payable in the General Ledger following the 10.2 Enter and Process Journals Process
- Carry Forward Payroll Payables must be established prior to the July cut-off period for Carry Forward



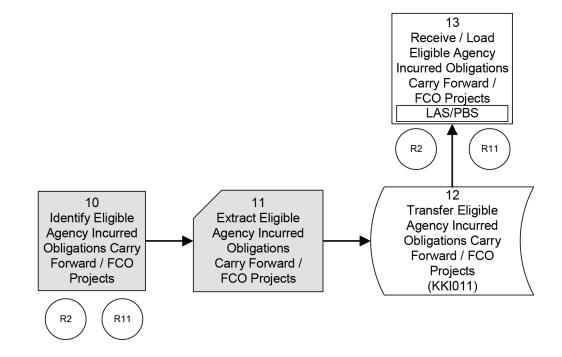




## **Identify Eligible Incurred Obligations** 20.3.1 Carry Forward

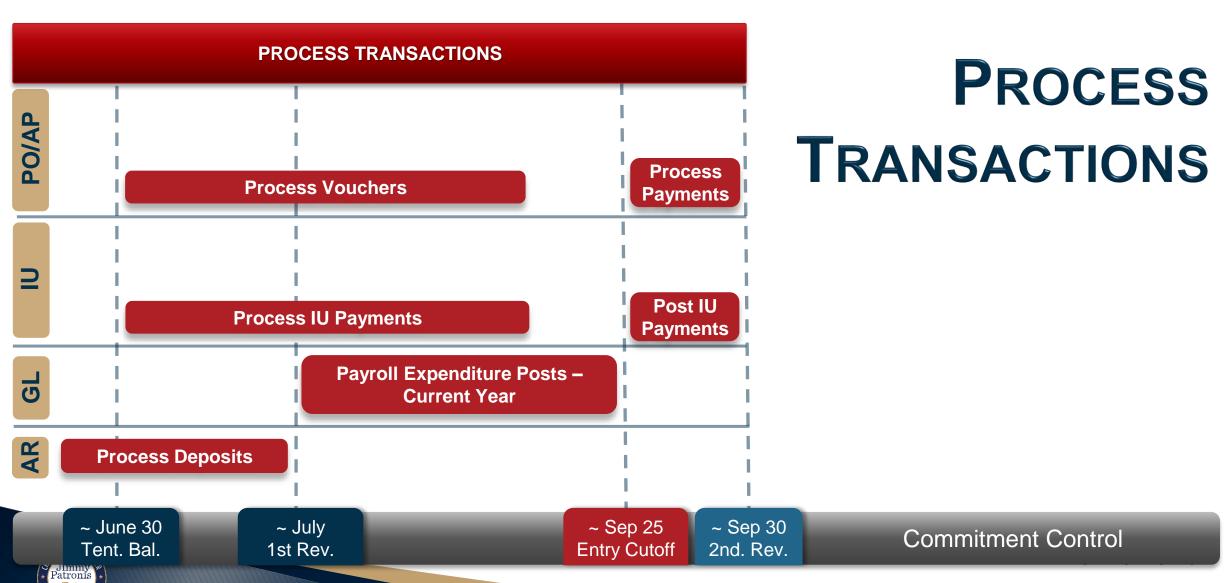
## Identify & Transfer Eligible Agency Incurred Obligations Carry Forward / FCO Projects

- Florida PALM systematically identifies all eligible agency incurred obligations / FCO Projects, which include encumbrance, accrual, carry forward payable, carry forward payroll payables, and AP Voucher records that have operating appropriations at the end of the fiscal year as eligible agency incurred obligations
- EOG/OPB conducts Carry Forward Technical Review / Unit Checklist









# **Process Transactions 60.2.1 Direct Journal Deposits**

### **Process Deposits**

- Expenditure Refund Deposits
  - Process expenditure refund deposits for cash received only up to the mid-July deadline for identifying prior fiscal year carry forward agency obligations
  - Agencies use a Budget Date as 06/30/XXXX on the Expenditure Refund Deposit, where XXXX represents the fiscal year just ended
  - Requires A&A approval before restoring prior fiscal year appropriation balance



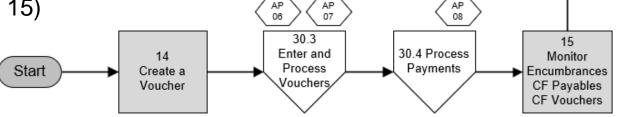




### 30.3.7 Process Carry Forward Payables and Vouchers

#### **Process Transactions**

- Agencies may create a Carry Forward Voucher from the following methods
  - Carry Forward Payable (Receipt) Reference the Receipt ID
  - Encumbrance Reference the Encumbrance ID
  - Regular Voucher Up until 1st Reversion (~July 15)
- Once the Carry Forward Voucher is created from the method above the Voucher will proceed with the standard Voucher (30.3) and Payment Lifecycle (30.4)
- Monitor CF Payables and CF Vouchers





### 30.3.7 Process Carry Forward Payables and Vouchers

### **Transactions - Enterprise System**

### MyFlorida Marketplace (MFMP)

Agencies can create a Carry Forward Voucher by

- Reference Encumbrance (PO)
   ID
- Reference the CF Payable (Receipt) ID
- Vouchers Agencies must record vouchers with a prior year budget by ~July 15<sup>th</sup>

# Statewide Travel Systems (STMS)

Agencies can create a Carry Forward Voucher by

- Referencing Florida PALM Receipt ID
- Vouchers Agencies must record vouchers with a prior year budget by ~July 15th

# Works Purchasing Card

Agencies can create

 Vouchers – Agencies must record vouchers with a prior year budget by ~July 15<sup>th</sup>



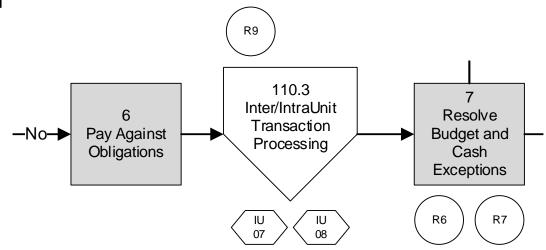




### 110.4.2 Inter/IntraUnit Carry Forward Process

#### **Process Transactions**

- Agencies may pay against the Carry Forward obligations using IU transactions
- Agencies will monitor and resolve Budget and Cash Check exceptions to ensure IU transactions including IU Encumbrances and IU Accruals are posted successfully prior to the first Reversion
- IU WorkCenter Reports:
  - Pending Submission
  - Edit Errors
  - Pending Approval
  - Denied
  - Budget/Cash Checking Errors

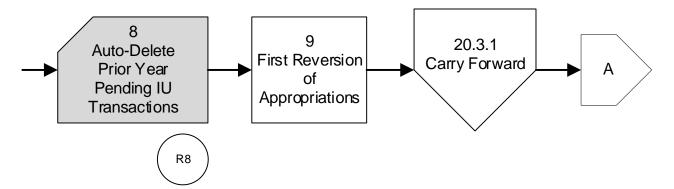




### 110.4.2 Inter/IntraUnit Carry Forward Process

#### **Process Transactions**

 Prior to the first reversion of appropriations, Florida PALM will systematically delete all pending IU Transactions with a prior budget year including pending IU Encumbrances and IU Accruals not posted

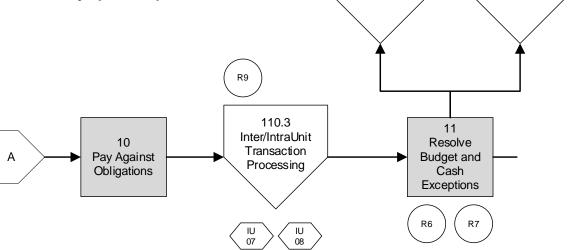




### 110.4.2 Inter/IntraUnit Carry Forward Process

#### **Process Transactions**

- After the first reversion, agencies may continue to pay against the Carry Forward IU obligations using IU transactions through the entry cutoff date approximately September 25th
- Agencies will monitor and resolve Budget and Cash Check exceptions to ensure IU transactions successfully post prior to the second Reversion





20.2.2

Manage Cash

Checking

20.2.1

Manage Budget

Checking





# Process Transactions Payroll Carry Forward Expenditures

Identify Carry Forward Eligible Payroll Expenditures

Record Carry Forward Payroll Payable Payroll
Expenditure Posts
in Current Year

Reverse Payroll
Payable and
Credit Expenditure
Balance

#### **Process Transactions**

 Payroll Expenditure posts to the current year however contains an expenditure that applies to the prior budget year. (i.e,, biweekly crossing June and July, Leave Payout)

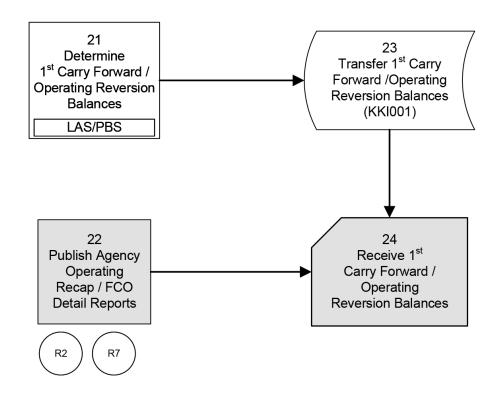




## **Process Transactions** 20.3.1 Carry Forward

## **EOG/OPB determines 1st Carry Forward / Operating Reversion Balances & Transfers to Florida PALM**

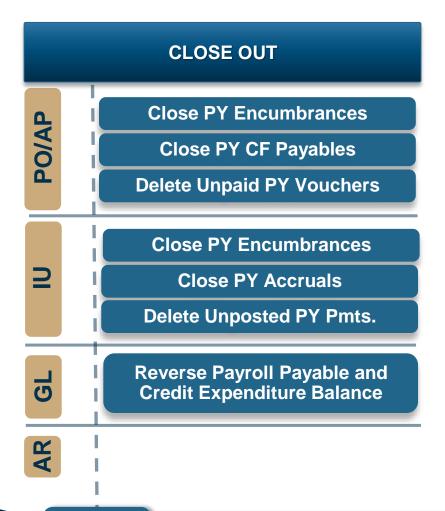
- EOG/OPB determines and transfers 1st Carry Forward / Operating appropriations reversion balances as part of perform budget close process to ensure compliance with Sections 216.301(a) and (b), F.S.; any balances in operating accounts held in unbudgeted reserve on June 30, 20XX and unreleased appropriations balances do not carry forward
- DFS publishes Agency Operating Recap / FCO Reports (summary and detail) and makes available to agencies







### Questions?



#### **CLOSEOUT**

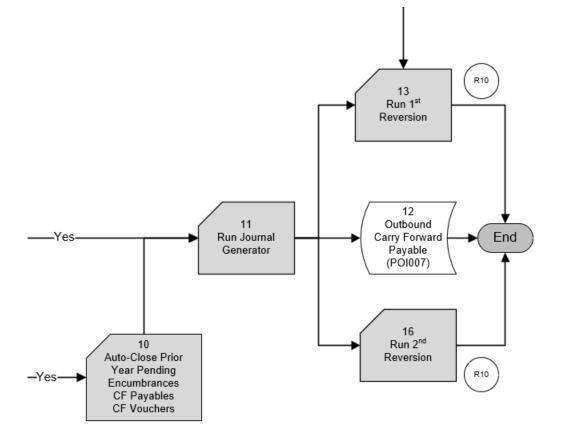
**Commitment Control** 

#### Closeout

#### 30.3.7 Process Carry Forward Payables and Vouchers

#### Closeout

- Prior to the 2<sup>nd</sup> Reversion, Florida PALM will systematically close any unpaid Encumbrances, Carry Forward Payables (Receipts), Vouchers with a prior budget year; this will liquidate the unexpended remaining balances
- Voucher Auto Close Process







### Questions?



#### Closeout

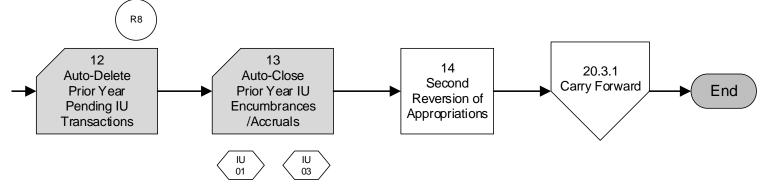
#### 110.4.2 Inter/IntraUnit Carry Forward Process

#### Closeout

 Prior to the second reversion, Florida PALM will systematically delete all pending IU Transactions with a prior budget year

Florida PALM will systematically close any unpaid IU Encumbrances and IU Accruals with a prior budget year; this will liquidate the unexpended remaining balances in order to

perform the reversion







### Questions?

# Closeout Payroll Carry Forward Expenditures

Identify Carry
Forward Eligible
Payroll
Expenditures

Record Carry Forward Payroll Payable Payroll
Expenditure Posts
in Current Year

Reverse Payroll
Payable and
Credit Expenditure
Balance

#### Closeout

- The Agency GL Journal Processor records a journal entry in the General Ledger following the 10.2 Enter and Process Journals Process to:
  - Reverse the Payroll Payable
  - Credits Current Year Payroll Expenditure to restore Appropriation balance





## Questions?

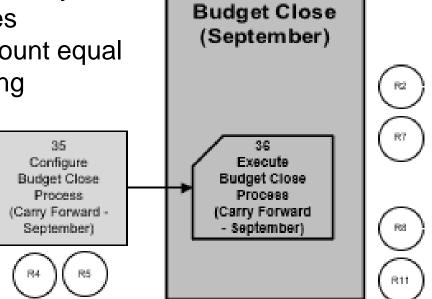


#### Closeout 20.3.1 Carry Forward

### Florida PALM is configured for budget close process (2<sup>nd</sup> Carry Forward – September Reversion)

 The configuration of the Budget Close process includes defining rules and other required budget actions to record 2nd Carry Forward / Operating appropriations reversion balances

The Budget Close process will reduce the budget amount equal to the eligible incurred obligations so that the remaining spending authority is zero







### Questions?



### Tentative Balances

~ June 30th

- PO/IU Encumbrances
- PO/IU/GL Payables/Accruals

### First Reversion ~July

- PO/IU Encumbrances
- PO/IU/GL Payables/Accruals

### Entry Cutoff ~Sep 25

- AP Vouchers
- IU Payments
- GL Journals

#### Second Reversion ~Sep 30th

- Delete/Close Unpaid AP/IU/GL Payments
- Close PY PO/IU/GL Payables/Accruals
- Close PY PO/IU Encumbrances

# Carry Forward Activities



# **Carry Forward Key Reports**

RICEFW ID	Report Name - Description	Report Source
KKR008	<b>Schedule of Allotment Balances Report</b> – A report reflecting recorded allotments, encumbrances, expenditures, and associated remaining balances for designated time periods grouped by designated ChartFields and ChartField combinations.	PeopleSoft
KKR016	<b>Negative Budget and Cash Balances Report</b> – A custom report displaying funds that have a negative budget and cash balance by designated ChartFields, produced on demand.	PeopleSoft
KKR018	<b>Agency Commitments Report</b> – A report that provides encumbrances and payables by ChartField combinations by budget period(s).	PeopleSoft
KKR019	<b>Budget Detail Activity Report</b> – 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
KKR041	<b>Operating/FCO Agency Recap Report</b> – Report that displays summary and detailed information for appropriations, expenditures, carry forward/certified forward request, reversion amounts including agency eligible incurred obligations.	PeopleSoft
KKR043	Carry Forward/Certified Forward Variance Reports – A custom report that lists the Operating and FCO transactions not approved and any other necessary adjustments.	PeopleSoft



# **Carry Forward Key Reports**

RICEFW ID	Report Name - Description	Report Source
KKR057	<b>Tentative Carry Forward / Certified Forward Balances Report</b> – A report that lists Carry Forward (Operating) and Fixed Capital Outlay (FCO) Unexpended Releases, FCO Unexpended Appropriations less Mandatory Reserve, Total FCO Unbudgeted Reserve, and FCO Approved Budget Unreleased balances.	PeopleSoft
KKR058	Budget and Cash Checking Exceptions/Warnings Report – Custom report that lists transactions budget and cash check exceptions and warnings along with transaction amounts, to include the type of exception and where an override was applied.	PeopleSoft
KKR067	<b>Budget Period Close Report</b> – A report that displays budget periods with balances by ChartField string.	PeopleSoft



# **Carry Forward Key Interfaces**

RICEFW ID	Interface Name - Description	Source	Target
KKI001	Inbound Budget Journal – Inbound interface containing General Appropriations Act (GAA)/Adjusted Appropriations, Supplementals, Budget Amendments, Carry Forward 1st Reversion, and Certified Forward (FCO) Reversions (September & February). Agencies can load budget allotments and estimated revenue data into Florida PALM.	LAS/PBS, Agency Business System	Florida PALM
KKI005	Outbound Tentative and Reversion Balances – Outbound interface containing Tentative Carry Forward / Certified Forward balances and Carry Forward appropriation reversions to LAS/PBS.	Florida PALM	DFS
KKI009	Outbound Budget Detail Extract – Outbound budget extract of budget journals from Florida PALM to agencies.	Florida PALM	DFS, Agency
KKI011	Outbound Agency Incurred Obligations / FCO Projects (Carry / Certified Forward Requests) – Outbound interface containing Agency Incurred Obligations (Accounts Payables, Encumbrances, and Accounts Receivables) and FCO Projects to be approved for Carry/Certified Forward requests to LAS/PBS and to mark as incurred obligations in MFMP for all agencies.	Florida PALM	DFS



# **Carry Forward Key Interfaces**

RICEFW ID	Interface Name - Description	Source	Target
POI005	Inbound Carry Forward Payable Spreadsheet Upload—Inbound interface for agencies to establish encumbered and unencumbered payables for Carry Forward purposes, leveraging the receipt accrual functionality, via spreadsheet (Excel) upload	Agency Business System, Agency	Florida PALM
POI006	Carry Forward Payables – Inbound interface for agencies to establish encumbered and unencumbered payables for Carry Forward purposes, leveraging the receipt accrual functionality.	Agency Business System, Agency, STMS	Florida PALM
POI007	Outbound Carry Forward Payable – Outbound interface to provide the agency established encumbered and unencumbered payables for Carry Forward purposes, leveraging the receipt accrual functionality.	Florida PALM	Agency Business System, Agency, STMS



# INBOUND CARRY FORWARD PAYABLES INTERFACE WALKTHROUGH



# **Carry Forward End User Roles**

#### KK

- KK Reporter
- DFS KK Budget Maintainer
- DFS KK Budget Processor

#### ▶ PO/AP

- Agency Encumbrance Processor
- Agency Encumbrance Approver
- Carry Forward Payable Processor
- Carry Forward Spreadsheet Upload Processor
- Agency AP Processor

#### IU

- Agency IU Encumbrance Processor
- Agency IU Encumbrance Approver

- Agency IU Sending Processor
- Agency IU Sending Approver
- Agency IU Spreadsheet Upload Processor

#### ▶ GL

- Agency GL Journal Processor
- Agency GL Journal Approver

#### AR

- Agency AR Deposit Processor
- Agency AR Deposit Approver
- Agency AR Deposit Spreadsheet Upload Processor
- DFS AR Audit Approver





### Questions?



### **CERTIFIED FORWARD**





# **Certified Forward Key Process Changes**

- FCO appropriations will require use of Project Costing module to track and report Certified Forward information
  - Replaces the FLAIR 1SX process
  - This module complies with statutory requirements to certify FCO appropriations
- Monitoring FCO occurs throughout the year and will no longer be just a year-end process
- Requires a Project ChartField value when Categories of 08XXXX or 14XXXX are used on transactions



# **Certified Forward Budget Date Concepts**

- 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



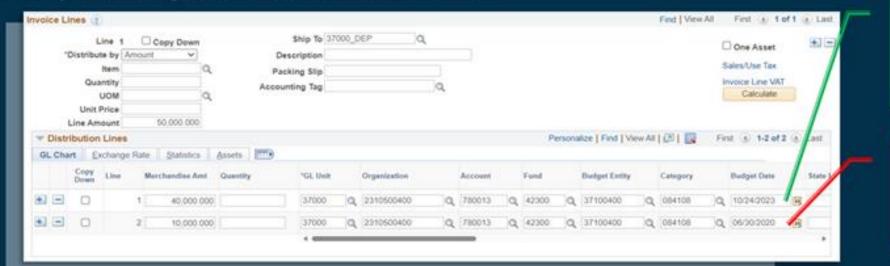
# **Certified Forward Budget Date Concepts**

#### **Fixed Capital Outlay**

- Budget Date is recorded as 06/30/XXX where XXX represents the budget period (i.e., appropriations year) from which to expend
- Could be any prior budget period with Fixed Capital Outlay (FCO) appropriations remaining balance
- Based on the Budget Date entered, budget checking functionality checks the transaction against the appropriate budget period (i.e., FY)



#### 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.

			From Date _	To Date
2020			7/1/2019 -	6/30/2020
2021	-	•	7/1/2020 -	6/30/2021
2022	$\leftarrow$	$\rightarrow$	7/1/2021 -	6/30/2022
2023	•		7/1/2022 -	6/30/2023
2024			7/1/2023 -	6/30/2024

the transaction against the appropriate Budget Period (i.e., FY).

Based on the Budget Date entered, budget checking functionality checks

#### **Budget Date**

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

### Tentative Balances

~ June 30th

- PO/IU Encumbrances
- PO/IU/GL Payables/Accruals
- PC FCO Project Balances

### Certification Forward Request

~July

- PO/IU Encumbrances
- PO/IU/GL Payables/Accruals
- PC FCO Project Balances

#### FCO Reversion ~July

- KK FCO Approved FCO Reversions
- PC FCO Project Budget adjustments

#### February Reversion

~Feb

- PC Update Project Contracted and Construction info
- PC AProject Budget Adjustments
- KK February Reversion FCO Projects Worksheet Report

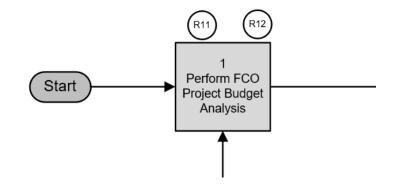
# Certified Forward Activities



#### 90.1.6 FCO Certification Forward Request

#### **FCO Project Budget Analysis**

- Florida PALM Project Costing will collect all source module transactions that include Project data; Encumbrances and Carry Forward Payables will be collected as Committed Obligations
- Review PCR015 Appropriations Budget vs. Project Budget to determine if Project Budgets are aligned to Appropriation balances

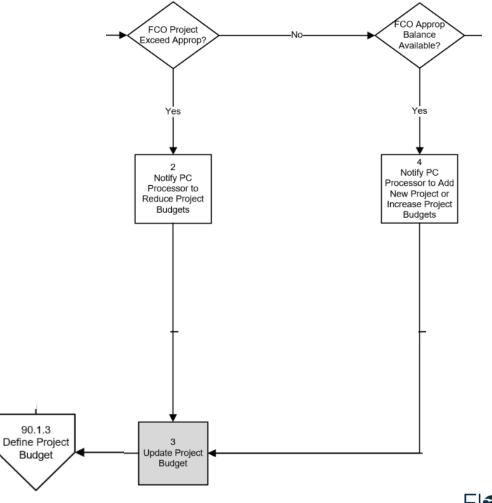




#### 90.1.6 FCO Certification Forward Request

#### **FCO Project Budget Adjustment**

- If PCR015 an appropriation as over obligated, the Project Budgeted amounts must be reduced, to reduce the total Project Obligations
- If Unobligated Appropriations exist, Project Budgets may be increased to reduce the amount of Unobligated Appropriations to be considered for reversion



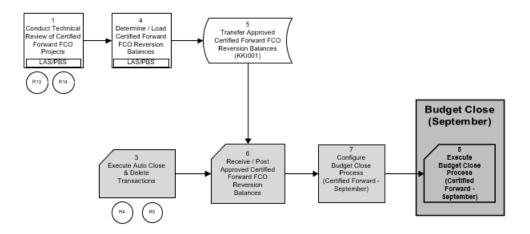




# Certified Forward 20.3.2 Certified Forward

### **EOG/OPB** conducts technical review of the FCO Certified Forward Request Detail Report

- 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
- The FCO review is conducted to ensure statutory requirements have been met and in compliance with historical guidelines

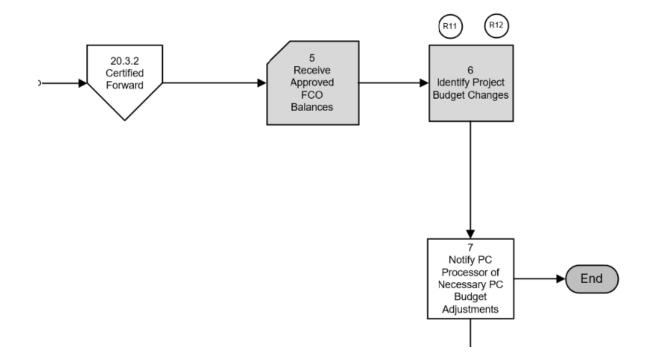




#### 90.1.6 FCO Certification Forward Request

#### **FCO Certification Forward Interface**

- Project Budgets are included in the tentative Carry Forward and Certified Forward balance via KKI005
- EOG/OPB completes technical review, loads reversions into LAS/PBS, and transfers Approved Certified Forward FCO Reversion Balances to Florida PALM via KKI001
- Agencies will review the Project Costing FCO Certified Reports and adjust Project budgets accordingly

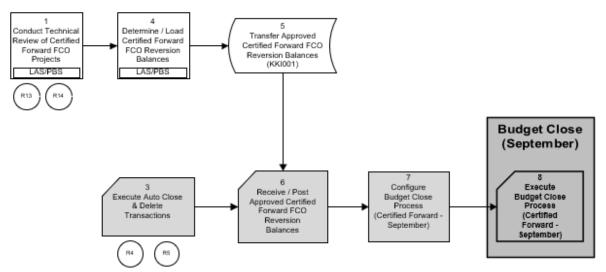




#### 20.3.2 Certified Forward

#### **EOG/OPB** determines & transfers Certified Forward FCO Reversion Balances to Florida PALM (September)

- EOG/OPB transfers data file of approved detail FCO (Certified Forward) projects balances from LAS/PBS to Florida PALM
- Florida PALM records approved Certified Forward FCO reversion balances

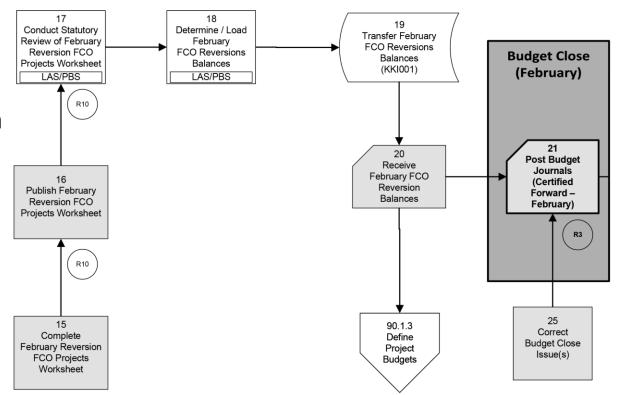




#### 20.3.2 Certified Forward

#### **February Reversion FCO Projects Worksheet**

- Agencies are required to review, update, and comment on the February Reversion FCO Projects Worksheets, as per Section 216.301, to include providing supporting documentation
- 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

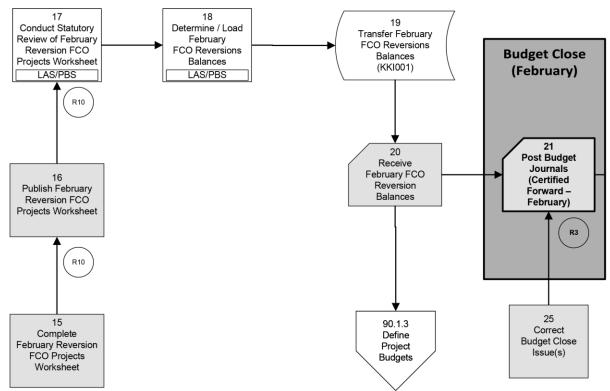




#### 20.3.2 Certified Forward

### **EOG/OPB determines and transfers February FCO Reversions Balances**

- ► EOG/OPB completes statutory review of February Reversion FCO Projects Worksheet EOG/OPB creates and transfers February FCO reversion entries, as per Section 216.301, F.S. to Florida PALM
- EOG/OPB posts FCO Reversion balances as part of Budget Close in LAS/PBS (February)
- Florida PALM records approved Certified Forward FCO reversion balances





# **Certified Forward Key Reports**

RICEFW ID	Report Name - Description	Report Source
PCR013	<b>FCO Certified Forward Request Detail Report –</b> A detailed custom report includes balances needed to review Fixed Capital Outlay (FCO) Projects including Appropriation balances and the project and activity combinations obligated to those Appropriations.	PeopleSoft
PCR015	<b>Appropriations Budget vs. Project Budget –</b> A report that provides a comparison between Appropriations Budget and the Project Budget balances that will allow an Agency to determine any variance between the FCO Appropriation and the remaining project and activity balances budgeted to those funding sources.	PeopleSoft
KKR041	Operating/FCO Agency Recap Report – Report that displays summary and detailed information for appropriations, expenditures, carry forward/certified forward request, reversion amounts including agency eligible incurred obligations.	PeopleSoft
KKR043	Carry Forward/Certified Forward Variance Reports – A custom report that lists the Operating and FCO transactions not approved and any other necessary adjustments.	PeopleSoft
KKR046	<b>February Reversion FCO Projects Worksheet Report –</b> A report that contains Certified Forward detail budget ledger balances for all FCO Projects by Business Unit, Fund, Budget Entity, and Category ChartField values, and budget period (appropriation year). Further, the report includes Approved Certified Forward, Disbursements, and Undisbursed Balances, as well as other pertinent information.	PeopleSoft





Page No. 1 of 1 Report ID: PCR015

Run Date: MM/DD/YYYY

Run Time: HH:MM:SS AM

#### Appropriations Budget vs. Project Budget

Business Unit:	37000
Budgetary Fund:	ALL
Budget Entity:	ALL
Category:	ALL
Budget Period:	ALL

		Project Budg	get	App <sup>r</sup>	ropriation	
Transactional Fund	Committed Obligations	<b>Uncommitted Obligations</b>	Certified Forward Amount Requested	Appropriation Balance	Unobligated Appropriations	š
00001	\$1,500,000.00	\$2,000,000.00	\$3,500,000.00			
00002	\$1,000,210.00	\$5,000,210.00	\$6,000,420.00			
Total: 37000-26750-37150700-084108-2021	\$2,500,210.00	\$7,000,210.00	\$9,500,420.00	\$4,100,000.00	(\$2,900,210.00)	OVER OBLIGATED
00003	\$2,000,000.00	\$1,500,000.00	\$3,500,000.00			
00004	\$6,700,000.00	\$2,000,000.00	\$8,700,000.00			
00005	\$7,000,000.00	\$1,500,000.00	\$8,500,000.00			
Total: 37000-22610-37500300-088137-2022	\$15,700,000.00	\$5,000,000.00	\$20,700,000.00	\$9,100,000.00	\$4,100,000.00	





Page No. 1 of 1 Report ID: PCR015 Run Date: MM/DD/YYYY Run Time: HH:MM:88 AM



#### FCO Certified Forward Request Detail Report

					Appropriation		Calci	ılated Balances
Business Unit:	37000	Environmental Protection	Beginning Balance	Committed	Expense	Available Appropriation	Amount to Certify Forward	Pending Reversion
Budgetary Fund:	22610					Balance	Amount to certify I of ward	T Chang Neversion
Budget Entity:	37500300		\$3,000,000.00	\$502,388.72	\$180,019.14	\$2,317,592.14	\$1,860,580.86	\$959,400.00
Category:	088137							
Budget Period:	2020							

udget Period:	2020								
roject Costing Details									
ransactional Fund 6109	Project ID 3761235C	Project Description Hugh Tayler Birch N Tres	Activity ID FCO1 FCO2	Activity Description DESIGN EQUIPMENT	Obligated \$25,000.00	Committed \$20,000.00	Expended \$5,000.00	Uncommitted \$0.00 \$0.00	Amount to Certify Forward \$20,000.00 \$0.00
			FCO3 FCO4 FCO5	CONSTRUCTION MAINTENANCE PLANNING	\$200,000.00	\$85,000.00	\$75,000.00	\$0.00 \$40,000.00 \$0.00	\$0.00 \$125,000.00 \$0.00
			FCO6 FCO7	RESERVE RETAINAGE	\$1,200,000.00	\$99,500.00	\$10,000.00	\$1,090,500.00 \$0.00	\$1,190,000.00 \$0.00
		Project Total: 3761235C			\$1,425,000.00	\$204,500.00	\$90,000.00	\$1,130,500.00	\$1,335,000.00
	376G801	Upper Sugarloaf Key Trl	FCO1	DESIGN	\$20,000.00	\$3,988.72	\$10,000.00	\$6,011.28	\$10,000.00
			FCO2	EQUIPMENT	\$2,000.00		\$2,000.00	\$0.00	\$0.00
			FCO3	CONSTRUCTION	\$80,000.00	£2 £00 00	6500.00	\$80,000.00	\$80,000.00
			FCO4 FCO5	MAINTENANCE PLANNING	\$5,000.00 \$10,000.00	\$3,500.00	\$500.00	\$1,000.00 \$10,000.00	\$4,500.00 \$10,000.00
			FCO6	RESERVE	\$212,000.00	\$190,000.00	\$22,000.00	\$0.00	\$190,000.00
			FCO7	RETAINAGE	<b>QZ 12,000.00</b>	<b>\$100,000.00</b>	<b>V</b> LL,000.00	\$0.00	\$0.00
		Project Total: 376G801			\$329,000.00	\$197,488.72	\$34,500.00	\$97,011.28	\$294,500.00
		Subtotal for Transaction	al Fund 26109		\$1,754,000.00	\$401,988.72	\$124,500.00	\$1,227,511.28	\$1,629,500.00
ransactional Fund	Project ID	Project Description	Activity ID	Activity Description	Obligated	Committed	Expended	Uncommitted	Amount to Certify Forward
6110	376G801	Upper Sugarloaf Key Trl	FCO1	DESIGN	\$100,000.00	\$2,000.00	\$200.00	\$97,800.00	\$99,800.00
			FCO2	EQUIPMENT	\$10,000.00	\$8,000.00	\$2,000.00	\$0.00	\$8,000.00
			FCO3	CONSTRUCTION	\$50,000.00	\$35,500.00	\$3,000.00	\$11,500.00	\$47,000.00
			FCO4	MAINTENANCE	\$60,000.00	\$1,100.00	\$39,319.14	\$19,580.86	\$20,680.86
			FCO5	PLANNING RESERVE	\$8,500.00	£000 00	\$8,500.00	\$0.00	\$0.00
			FCO6 FCO7	RETAINAGE	\$2,000.00	\$900.00	\$900.00	\$200.00 \$0.00	\$1,100.00 \$0.00
		Project Total: 376G801	FCOI	RETAINAGE	\$230,500.00	\$47,500.00	\$53,919.14	\$129,080.86	\$176,580.86
	PRJ28	New Proj	FCO1	DESIGN	\$11,000.00	\$2,000.00	\$200.00	\$200.00	\$2,200.00
	111020	New 1 Toj	FCO2	EQUIPMENT	\$760,500.00	Ψ2,000.00	<b>\$200.00</b>	<b>4200.00</b>	\$0.00
			FCO3	CONSTRUCTION	*,				\$0.00
			FCO4	MAINTENANCE	\$222,000.00	\$50,000.00	\$500.00	\$500.00	\$50,500.00
			FCO5	PLANNING					\$0.00
			FCO6	RESERVE	\$22,000.00	\$900.00	\$900.00	\$900.00	\$1,800.00
			FCO7	RETAINAGE					\$0.00
		Project Total: PRJ28			\$1,015,500.00	\$52,900.00	\$1,600.00	\$1,600.00	\$54,500.00
		Subtotal for Transaction	al Fund 26110		\$1,246,000.00	\$100,400.00	\$55,519.14	\$130,680.86	\$231,080.86
otal for Appropriation	37000 22610 37	500300 088137 2020			\$3,000,000.00	\$502,388.72	\$180,019.14	\$1,358,192.14	\$1,860,580.86



# **Certified Forward Key Interfaces**

RICEFW ID	Interface Name - Description	Source	Target
KKI001	Inbound Budget Journal – Inbound interface containing General Appropriations Act (GAA)/Adjusted Appropriations, Supplementals, Budget Amendments, Carry Forward 1st Reversion, and Certified Forward (FCO) Reversions (September & February). Agencies can load budget allotments and estimated revenue data into Florida PALM.	Periodic	DFS, Agency
KKI009	Outbound Budget Detail Extract – Outbound budget extract of budget journals from Florida PALM to agencies.	Periodic	DFS, Agency
PCI008	Project Costing Budget Spreadsheet Upload - Inbound interface that provides project budget information via spreadsheet (Excel) upload.	Periodic	Agency



# **Certified Forward End User Roles**

#### KK

- KK Reporter
- DFS KK Budget Maintainer
- DFS KK Budget Processor

#### PC

- PC Reporter
- PC Processor
- PC Maintainer





### Questions?

### **CONTINUING APPROPRIATIONS**



# **Continuing Appropriations Key Process Changes**

- No longer mark transactions with a CF indicator; Budget Date is used to identify Continuing Appropriations
- ▶ EOG/OPB and DFS/A&A record continuing appropriations transactions and budget journals for eligible continuing appropriations balances and/or reversions using applicable ChartFields for the Legislature and all legislatively authorized agencies
- DFS/A&A records effective dated categories
- KKR044 Continuing Appropriations Balances Report
  - A custom report providing continuing appropriations available balances, as defined under Section 216.011(1)(i), F.S.



# **Continuing Appropriations Budget Date Concepts**

- 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

#### **Continuing Appropriations**

- Budget Date is recorded as 06/30/XXXX where XXXX represents the budget period from which to expend
- Based on the Budget Date entered, budget checking functionality checks the transaction against the appropriate budget period (i.e., FY)



# **Continuing Appropriations Current Agencies**

Curren	t Agencies
Florida Legislature – Section 216.1811(2), F.S.	Florida School for the Deaf and the Blind – Section 1011.57(4), F.S.
<ul> <li>Department of Education</li> <li>School of Hope Revolving Loan Program, Section 1001.292(8), F.S.</li> <li>Schools of Hope Program, Section 1002.333(d), F.S.</li> <li>Florida School for Competitive Academics, Section 1002.351, F.S.</li> <li>Workforce Development Capitalization Incentive Grant Program, Section 1011.801, F.S.</li> </ul>	<ul> <li>Department of Economic Opportunity</li> <li>Rural Infrastructure Fund, Section 288.0655(5), F.S.</li> <li>Rural Community Development Loan Fund, Section 288.065(4), F.S.</li> <li>Florida Job Growth Grant Fund (DOT), Ch. 2017-233, Laws of Florida Section 28.</li> </ul>
<ul> <li>Department of Elder Affairs</li> <li>Grants and Donations TF Section 20.415(4)(c), F.S.</li> </ul>	<ul> <li>Department of Health</li> <li>Biomedical Research Trust Fund, Section 20.435(7)(c), F.S.</li> <li>Ed and Ethel Moore Alzheimer's Disease Research Program, Section 381.82(8), F.S.</li> </ul>
<ul> <li>Department of Transportation</li> <li>Florida Turnpike – Section 338.2216(3)(b), F.S.</li> <li>Florida Rail Enterprise – Section 341.303(6)(b), F.S.</li> </ul>	<b>Division of Emergency Management</b> , Laws of Florida Section 8, State Match funds.



# **Continuing Appropriations Key Reports**

RICEFW ID	Report Name - Description	Report Source
KKR044	<b>Continuing Appropriations Balances Report</b> – A custom report providing continuing appropriations available balances, as defined under Section 216.011(1)(i), F.S.	PeopleSoft



# **Continuing Appropriations End User Roles**

#### KK

- KK Reporter
- DFS KK Budget Maintainer
- DFS KK Budget Processor





### Questions?



### **WRAP-UP**



#### CONTACT US

#### FLORIDAPALM@MYFLORIDACFO.COM

PROJECT WEBSITE

WWW.MYFLORIDACFO.COM/FLORIDAPALM/

KNOWLEDGE CENTER

HTTPS//:MYFLORIDACFOFLORIDAPALM.US.DOCUMENT360.IO





