

Revised October 21, 2025

FINANCIAL POLICY

SUBJECT: MANAGING VOUCHERS AND INTERUNIT TRANSFERS IN AN EXCEPTION STATUS

In Florida Planning, Accounting, and Ledger Management (PALM), transactions may not post due to edit errors, budget exceptions, or cash exceptions. Vouchers and interunit transfers in an exception status must be monitored and updated within an established timeframe. Authority driven by section (s.) 17.03, Florida Statutes (F.S.) and s. 215, F.S.

Each agency must confirm all chart strings have sufficient budget and cash to process transactions. Vouchers and interunit transfers in an exception status for system edit errors, insufficient cash, and/or budget must be updated within an established timeframe.

- Each agency must monitor reports, such as the “Negative Budget and Cash Balances Report (KKR016)” or the “Outstanding Vouchers Report (APR003)” daily.
- Each agency is expected to correct vouchers and interunit transfers in an exception status within five (5) business days.
- Vouchers and interunit transfers, excluding Works transactions, in an exception status will be systematically closed and deleted after five (5) business days.
- PCard vouchers processed in Works with an exception status will be systematically closed and deleted after one (1) business day. Vouchers will be returned to Works in a flagged status.

Please contact the Bureau of Auditing at audit.info@myfloridacfo.com with questions.