30.3 Enter and Process Vouchers

Revision History

Version	Date	Revision Notes
1.0	07/30/2019	Accepted Version
2.0	04/29/2021	Accepted Departmental Version

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General Information

This document describes and depicts the process steps and supporting information for the identified State of Florida financial management business process. This information should be read in conjunction with the Business Process Flow Diagrams.

The Dependencies and Constraints section describes 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 Business Process Overview section summarizes the business process and provides context for understanding the objectives and desired outcomes of the described business process.

Within the Business Process Flow Details section, included for each process step are:

- **Process Step ID** – A unique number assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Process Step Title** – A short description assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Description of Process** – A detailed narrative description of the process step, which provides additional information and context for understanding the process step

Also described below are the Ledger Impacts and Reports, which are displayed as icons on the Business Process Flow Diagrams. Ledger impacts describe where there is an update to one of the ledgers used to track activity for accounting, budget management, or financial reporting purposes. Reports describe where a report is identified to be produced at a particular process step or is used to support the completion of a process step.

Finally, included in the Terminology section are definitions of terms to help the reader to better understand the document. These are terms that are used within this document that may be new or that require a description for common understanding.

Dependencies and Constraints

- Supplier setup must be completed before vouchers can be created.
- Voucher workflow is required.
- Matching rules are required.
- An accounting template and inheritance rules are required to specify how, and which accounting entries are generated after a voucher is created.
- Florida PALM will meet record retention requirements.
- Errors are reported to the source system.
- Errors are corrected in the source system.

Business Process Overview

The Enter and Process Vouchers business process is within the Disbursement Management (DM) business process grouping. DM includes a collection of business processes that:

- Manage supplier information, including demographic and payment information for tax withholding and reporting purposes;
- Support the disbursement process for State obligations from encumbrance through payment request, payment creation, and escheatment; and
- Perform month-end and year-end closing activities.

The Enter and Process Vouchers business process encompasses all activities that are required to capture disbursement requests which entail generating vouchers, attaching related documents, performing editing, submitting approvals, budget checking, and voucher posting.

This process includes the following business subprocesses: Process Vouchers, Voucher Matching, Review and Approve Vouchers, and Process Travel Reimbursements. Included are vouchers loaded from various Department of Financial Services (DFS) interfaces (Purchasing Card (PCard), Payroll, etc.,) and other agency business systems.

The business subprocess included are:

- 30.3.1 – Process Vouchers
- 30.3.2 – Voucher Matching
- 30.3.3 – Review and Approve Vouchers
- 30.3.4 – Process Travel Reimbursements

There are several types of vouchers, journal vouchers are used to adjust accounting entries for vouchers that have been posted and paid, and for vouchers for which payments have also been posted. The Template Voucher serves as a template for generating regular vouchers that share common voucher data. The Single Payment Voucher is for a one-time supplier and does not require defining the supplier in the system. The Prepaid Voucher is used when entering advances for a supplier, and may include down payments, progress payments, or deposits. Adjustment vouchers are used to adjust existing vouchers, for example to increase or reduce a voucher line. The most common voucher type is a Regular Voucher which is used when making a standard invoice payment.

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.

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 Department of Financial Services (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.

Table 1: Process Vouchers

30.3.1 – Process Vouchers		
Swim Lane – Definition	**Agency AP Processor:** agency role responsible for entering invoices, voucher corrections and issuing and maintaining disbursements in Florida PALM	
Process Step ID	**Process Step Title**	**Description of Process**
1	Data to Load Vouchers/Invoices	An interface is established with an agency business system (as appropriate) and Florida PALM to obtain invoice data. The Agency AP Processor can use the spreadsheet voucher upload interface to prepare and enter vouchers for import into Florida PALM. An interface is established with MyFloridaMarketPlace (MFMP) and Florida PALM to obtain invoice data. An interface is established with PCard system and Florida PALM to obtain PCard related data. FLAIR Payroll (PYRL) provides a file with employee payroll disbursements, OPS payments, and payments to payroll suppliers. Employee deductions are accounted for in PYRL. Payments to payroll suppliers for involuntary deductions and voluntary deductions are calculated in PYRL. EFT payments are processed and paid through pay cycle, while warrant payments are recorded as manual payments that are paid outside of Florida PALM.

Process Step ID	Process Step Title	Description of Process
2	Receive Inbound Voucher Data	Files containing voucher data are received from business systems and are interfaced into the Accounts Payable (AP) module, Load to Accounts Payable. Warrants issued outside of Florida PALM for revolving fund, Payroll warrants, and DFS manual payments may be interfaced into Florida PALM to record the accounting entries.
3	Load Inbound Voucher Data	This step retrieves the invoice data from the source system and loads the voucher data into staging tables. The data goes through pre-edit checks where certain fields are validated, such as direct load, supplier, supplier location, supplier address, invoice ID, invoice date, voucher lines, and accounting information. Vouchers that do not fail the pre-edits move on to the Voucher Build step.
4	Run Voucher Build Process	Run Voucher Build performs the Voucher Edit checks that determine default values to populate in the voucher tables; balancing voucher header, lines, and distribution lines; and calculating payment due date. Vouchers that fail the voucher edit process are set to a "recycle" status. Vouchers that pass the edit process are set to a "postable" status. A voucher ID is also assigned to vouchers that pass the edit checks.
5	Review/Correct/Delete Quick Invoice	This step corrects voucher errors in a "recycle" status using the Quick Invoice panels. The Voucher Build Error Detail page is used to review, and correct if applicable, minor errors such as header or format errors. Once the errors are corrected online by the Voucher Build step, the voucher is then ready for Budget Check and approval. If voucher is not corrected it may be returned for correction in the source system.
6	Voucher Created	All valid vouchers are loaded and uniquely identified with a voucher ID and ready for Budget Check.
7	Receive Approved Invoice with Three Date Stamp	Invoices are received by the Agency AP Processor authorized by the responsible program manager for payment according to current rules, statutes, and agency policies. The approval by applicable program managers indicates that the goods or services have been received and met the applicable minimum requirements and expectations required to authorize payment. The date the invoice was received, the date the goods and services were received, and the date the goods and services were approved is recorded on the invoice. These dates are required for reporting prompt

Process Step ID	Process Step Title	Description of Process
		payment compliance and calculating interest due to suppliers, when applicable.
8	Enter/Update Voucher	To create a voucher in Florida PALM, an Agency AP Processor enters or updates information from the supplier invoice, enters the ChartField values in the voucher distribution, enters the encumbrance number, project/grant number, and/or prepaid (advance) voucher number, as applicable. Supporting documents are attached to the voucher.
		The supplier profile includes the applicable payment method and terms. The Agency AP Processor selects the supplier profile with the appropriate terms and payment method. Each supplier is set up with payment defaults on the Supplier Location tab. The Supplier Location is a default set of rules that defines how business is conducted with a supplier. The payment method is an example of this.
		The supplier EFT information is also set up on this tab. However, the Agency AP Processor may change the payment method on the voucher when entering the invoice information. The Agency AP Processor selects the bank to pay from and may also check the Hold Payment option if the decision has been made to hold the payment temporarily.
		When creating a voucher manually, the Agency AP Processor records the three dates from the three-date stamp and selects the latest of these three dates, entering that date as the Basis Date for the Prompt Payment Calculation. The Prompt Payment Warning report and the Prompt Payment Compliance report assist the Agency Processor in monitoring for compliance.
		The Prepaid Vouchers report is used to monitor advance payments made to suppliers, the initial advance amount, and any invoices submitted towards the advance that reduces the advance.
		The Process Vouchers business subprocess is applicable for voucher updates or deletions required to resolve exceptions, such as voucher match errors, cash or budget check errors, closing a liability for a cancelled payment, or tax reporting edits.

Process Step ID	Process Step Title	Description of Process
9	Run Budget Check	Budget Check validates the applicable budget against ChartField values entered in the voucher distribution. This step liquidates any encumbrance that is associated with the voucher and creates an expenditure entry within commitment control. Errors found during Budget Check are corrected, and Budget Check is re-run. Manage Budget Check Errors represents the corrected transaction leaving/returning to the Process Vouchers business subprocess. If the voucher is not corrected it may be deleted and the accounting entries reversed. If the voucher passes Budget Check the system determines if matching is required. The Agency AP Processor uses the Budget Exceptions report to follow up on necessary voucher corrections.
10	Initiate Approval Workflow	Budget Check initiates the appropriate Florida PALM approval workflow for the entered vouchers. All vouchers that are not pre-approved require one or more workflow approval using the Review/Approve Vouchers business subprocess. Vouchers pending approval are monitored on the Voucher Aging Schedule report.
11	Approved Voucher	The Review/Approve Vouchers business subprocess allows for a workflow approval for vouchers requiring approval prior to the voucher being ready for posting.
12	Post Voucher	The Post Voucher step indicates that the voucher completed the required steps and is approved for payment at the scheduled date. When the voucher is posted, an accounting entry is generated to recognize an account payable (i.e., a liability) to the supplier, and to recognize the associated expense/expenditure accrual. The accounting entry is recorded in the Actuals Ledger (i.e., the General Ledger). The posted voucher identifies the scheduled payment date, which is used for selection to the applicable Pay Cycle to generate the warrant or electronic payment, as applicable. Several reports are available for managing vouchers: Posted Vouchers, Outstanding Vouchers, AP Holds by

Process Step ID	Process Step Title	Description of Process
		Hold Type, Staff Productivity Report, and Prepaid Vouchers.
13	Delete/Update Voucher	A voucher that is denied during the approval workflow is reviewed by the Agency AP Processor to review the rejection reason. As needed, the Agency AP Processor obtains and attaches the additional documentation to the transaction, or corrects the transaction. Upon review, if it is determined that the transaction is no longer required, then the entered voucher is deleted by the Agency AP Processor. The Deleted Voucher report is used by the Agency AP Processor to identify the vouchers that were deleted.
14	Voucher Approved/Error File Returned to Source	A file is produced to interface approved vouchers and voucher error data to source systems including: MFMP and agency business systems.

Table 2: Voucher Matching

30.3.2 – Voucher Matching		
Swim Lanes – Definition	**Agency AP Processor:** agency role responsible for entering invoices, voucher corrections and issuing and maintaining disbursements in Florida PALM **Agency AP Supervisor:** agency role responsible for overriding match errors	
Process Step ID	**Process Step Title**	**Description of Process**
1	Run Matching Process	Voucher matching is only applicable to vouchers with purchase order and receipt data. After the Run Budget Check step is complete, the voucher is subject to matching, if applicable. The match edit compares the voucher to the PO and receipt information and verifies that payment is made only for the goods and services that were requested and received. Match rules specify transaction characteristics that are being matched (price, quantity) and delete, correct, or match override the exception vouchers to issue payment. To update a voucher, return to Enter/Update Vouchers. Vouchers with match exceptions are listed on the Match Exceptions report. The match exceptions must be resolved, overridden by the Agency AP Supervisor, or be returned to the Supplier to correct the invoice.
2	Override Match Error	The Agency AP Supervisor has appropriate security controls to override match exceptions. A voucher line price that is greater than a PO price is an example of a match exception. A match rule can be set to determine if a voucher line price can exceed the PO line price, and by what percentage it may be exceeded. The Match Override report provides a list of vouchers that were overridden for match exceptions.

Process Step ID	Process Step Title	Description of Process
3	Initiate Approval Workflow	If matching is successful or an override is complete the voucher may move to Initiate Approval Workflow.
4	Resolve Voucher Match Error	The Agency AP Processor may resolve vouchers that failed the voucher match edit if the error was not overridden. The voucher may be updated in the Enter/Update Voucher step.
5	Update /Delete Voucher	If a voucher error cannot be resolved it may be necessary to delete the voucher in the Delete Voucher step on the Process Vouchers business subprocess.
6	Notify Program for Dispute Resolution	The Agency AP Processor may notify the responsible program manager to dispute the invoice with the supplier. For example, a corrected invoice may be required. If a corrected invoice is received the Agency AP Processor returns to Receive Approved Invoice with Three Date Stamp and update the voucher. If the dispute cannot be resolved the Agency AP Processor may choose to return to delete the voucher.

Table 3: Review and Approve Vouchers

30.3.3 – Review and Approve Vouchers	
Swim Lanes – Definition	**Agency AP Approver:** agency role responsible for authorizing approval of vouchers **Agency F&A Approver:** agency role responsible for final editing and approval of invoice transactions before DFS sampling criteria is applied **DFS Approver:** DFS role responsible for sample audit approval of vouchers and travel reimbursements

Process Step ID	Process Step Title	Description of Process
1	Review Voucher	An Agency AP Approver uses the WorkCenter to review vouchers pending approval coming from Initiate Approval Workflow. The primary purpose of this step is to review the invoice to ensure the appropriate authority was in place prior to the purchase, that correct funding codes were used, and required attachments were included. The Voucher Aging Schedule report provides the approver with a means to evaluate how long a voucher has been waiting to be approved as a tool to manage the review process. Agency personnel review and approve some invoices outside Florida PALM, such as those originating in MFMP, PCard Works, and State Travel Management System (STMS). A&A personnel reviews all vouchers in Florida PALM.
2	Approve Voucher	This step allows approval of the voucher by assigned and authorized users, based on workflow rules. Once the voucher is approved, it is stepped to the next level of approval. Certain

Process Step ID	Process Step Title	Description of Process
		vouchers are pre-approved and do not go through the approval process (e.g., employee payroll and PCard payments).
		The Prompt Payment Compliance report allows the agency to measure the time elapsed between receipt of the invoice, receipt of the goods/services, the approval of goods/services, and the posting of the voucher for scheduling payment, to ensure Prompt Payment Compliance is met.
		The Agency AP Approver monitors vouchers pending approval via the Voucher Aging Schedule.
		The Agency AP Approver and the DFS Approver use the Staff Productivity report to manage staff performance.
3	Deny Voucher	Vouchers that are denied by the Agency AP Approver are sent back to the Agency AP Processor for correction/deletion to Delete/Update Voucher.
4	Review Voucher	The Agency F&A Approver uses the WorkCenter to review vouchers pending approval coming from Initiate Approval Workflow. The primary purpose of this step is to review the invoice to ensure the appropriate authority was in place prior to the purchase, that correct funding codes were used, and required attachments were included.
		The Voucher Aging Schedule report provides the approver with a means to evaluate how long a voucher has been waiting to be approved as a tool to manage the review process.
		Agency personnel review and approve some invoices outside Florida PALM, such as those originating in MFMP, PCard Works, and STMS. A&A personnel reviews all vouchers in Florida PALM.
5	Approve Voucher	This step allows approval of the voucher by assigned and authorized users, based on workflow rules. Once the voucher is approved, it is stepped to the next level of approval. Certain vouchers are pre-approved and do not go through the approval process (e.g., employee payroll and PCard payments).
		The Prompt Payment Compliance report allows the agency to measure the time elapsed between receipt of the invoice, receipt of the goods/services, the approval of goods/services, and the posting of the voucher for scheduling payment, to ensure Prompt Payment Compliance is met.
		The Agency F&A Approver monitors vouchers pending approval via the Voucher Aging Schedule.

Process Step ID	Process Step Title	Description of Process
6	Deny Voucher	Vouchers that are denied by the Agency F&A Approver are sent back to the Agency AP Processor for correction/deletion to Delete/Update Voucher. The DFS Approver uses a code to indicate the reason for the return/denial of the voucher and use this information for managing the audit process.
7	Review Voucher	The DFS Approver uses the WorkCenter to review vouchers pending approval coming from Initiate Approval Workflow. The primary purpose of this step is to review the invoice to ensure the appropriate authority was in place prior to the purchase, that correct funding codes were used and required attachments were included. Vouchers are added to the DFS Approver's WorkCenter based on the sampling criteria set by DFS. The Voucher Aging Schedule report provides the approver with a means to evaluate how long a voucher has been waiting to be approved as a tool to manage the review process. The Single Payment Voucher Report provides a listing of all vouchers that include a single payment supplier. Approvers will monitor the report to ensure the single payment supplier is used appropriately on a voucher. Agency personnel review and approve some invoices outside Florida PALM, such as those originating in MFMP, PCard Works, and STMS. A&A personnel reviews all vouchers in Florida PALM.
8	Approve Voucher	This step allows approval of the voucher by assigned and authorized users, based on workflow rules. Once the voucher is approved, it is stepped to the next level of approval. Once the voucher has obtained all approvals, the payment is processed and sent to Post Voucher. Certain vouchers are pre-approved and do not go through the approval process (e.g., employee payroll and PCard payments). The Prompt Payment Compliance report allows the agency to measure the time elapsed between receipt of the invoice, receipt of the goods/services, the approval of goods/services, and the posting of the voucher for scheduling payment, to ensure Prompt Payment Compliance is met. The DFS Approver monitors vouchers pending approval via the Voucher Aging Schedule.
9	Deny Voucher	Vouchers that are denied by the DFS Approver are sent back to the Agency AP Processor for correction/deletion to Delete/Update Voucher.

Process Step ID	Process Step Title	Description of Process
		The DFS Approver uses a code to indicate the reason for the return/denial of the voucher and use this information for managing the audit process.

Table 4: Process Travel Reimbursements

30.3.4 – Process Travel Reimbursements		
Swim Lanes – Definition	**Agency AP Travel Processor:** agency role responsible for monitoring and managing travel payment errors. **DFS Payment Processor:** enterprise role responsible for managing and issuing disbursements of warrants/EFT/ACH payments across all agencies and loading STMS information into Florida PALM for all agencies	
Process Step ID	**Process Step Title**	**Description of Process**
1	STMS Data	State travel approvals are handled within the State Travel Management System (STMS) and the expenditure data is interfaced with Florida PALM.
2	Receive Inbound Travel Data	A file containing travel data is received from STMS
3	Load Inbound Travel Data	This step retrieves the invoice data from the STMS and loads the expenditure data into staging tables. The data goes through pre-edits where certain fields are validated, such as: supplier, invoice ID, invoice date, accounting information, and amount.
4	Create Voucher	Travel data passing the pre-edit create a voucher in Florida PALM.
5	Run Budget Check	Budget Check validates the current budget against ChartField values entered in the expenditure distribution. If errors found during Budget Check are corrected, Budget Check is re-run. If the voucher is not corrected it may be deleted and the accounting entries reversed.
6	Initiate Approval Workflow	If the STMS voucher has passed the budget check the system will initiate the workflow for DFS review and approval of the voucher in Florida PALM.
7	Monitor/ Manage Budget Error Resolution	If the STMS voucher did not pass budget check due to a budget error, then the transaction is monitored and/or managed through budget error resolution represented on the Manage Budget Check Errors business subprocess. The Agency AP Travel Processor manages the unresolved STMS payments using the Outstanding STMS Errors report. Vouchers with outstanding budget exceptions are managed using the Budget Exceptions report.
8	Resolve Accounting	If the transaction did not pass budget check due to an accounting entry error, then the transaction is monitored and/or

Process Step ID	Process Step Title	Description of Process
	Errors	managed through accounting error resolution in the Enter/Update Voucher step.
9	Update STMS	STMS must be updated with changes made during the error resolution. Updates completed in STMS are brought into Florida PALM with the next interface and processed through the Process Travel Reimbursement business subprocess.

Ledger Impacts

Table 5: Ledger Impacts Included on Business Process Flow Diagrams

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Budget Ledger – Budget Check Voucher Related to Encumbrance	Increases Expenditure Decreases Encumbrance This does not apply if voucher failed budget check.
LI2	Budget Ledger – Budget Check Voucher Not Related to Encumbrance	Increases Expenditure Decreases Available Budget Balance This does not apply if voucher failed budget check.
LI3	Actuals Ledger – Post Voucher & Schedule Payment	Increases Expenditure Increases Liability
LI4	Actuals Ledger – Delete Voucher	No Impact because the voucher was not posted to the Actuals Ledger
LI5	Budget Ledger – Delete Voucher	Increases Encumbrance Increases Available Budget Balance Decreases Expenditure This does not apply if voucher failed budget check.

Reports

Table 6: Reports Included on Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	Prompt Payment Warning – a report listing invoices approaching Prompt Payment processing deadlines	Periodic, Monthly	Agency
R2	Prompt Payment Compliance – a report by Business Unit measuring the time elapsed between receipt of invoice, goods and services, approval of goods and services, and payment date	Periodic, Monthly	Agency, DFS

Report Number	Report Description	Report Frequency	Audience
R3	Prepaid Vouchers – a listing of all advance payments made, the initial advance amount, and any invoices submitted towards the advance that reduces the advance	Periodic, Monthly	Agency
R4	Voucher Errors and Overrides – a listing of vouchers with budget exceptions	Periodic, Monthly	Agency, DFS
R5	Vouchers Aging Schedule – an aging schedule of vouchers pending approval	Periodic, Monthly	Agency, DFS
R6	Posted Vouchers – a listing of vouchers posted with totals for the applicable journal entries. This report can be filtered for certain types of posted vouchers, such as employees as suppliers and foreign suppliers	Periodic	Agency, DFS
R7	Outstanding Vouchers – a report listing all unposted vouchers	Periodic, Monthly	Agency, DFS
R8	Staff Productivity Report – a voucher activity count by username	Periodic	Agency
R9	AP Holds by Hold Type – a list of all vouchers on hold including the hold reason	Periodic, Monthly	Agency
R10	Vouchers Deleted – a listing of vouchers deleted due to errors	Periodic, Monthly	Agency, DFS
R11	Match Exceptions – a listing of vouchers with match exceptions	Periodic, Monthly	Agency, DFS
R12	Match Overrides – a listing of vouchers overridden for match exceptions	Periodic, Monthly	Agency, DFS
R13	Outstanding STMS Voucher Errors – a report listing unresolved STMS payments due to budget exceptions on the voucher	Periodic, Monthly	Agency
R14	Single Payment Vouchers – a listing of all vouchers processed using a single payment supplier	Periodic, Monthly	Agency, DFS

Terminology

Adjustment Voucher – a mechanism used to adjust existing vouchers or to relate vouchers to each other, including capturing credits or changes to the initial amount.

Basis Date – a date field in Florida PALM used to calculate compliance with the prompt pay criteria and to calculate any interest due to suppliers for late payments.

Budget Check – compares the transaction to available spending authority. If there is available spending authority, the transaction continues processing. If there is not available spending authority, then the transaction stops. Budget Check exceptions are resolved via the Budget Execution and Management business process.

Direct Load Vouchers – vouchers which are interfaced into Florida PALM via flat file import or excel uploads.

Encumbrance – amount of budget committed for the payment of goods and/or services.

Journal Voucher – used to adjust accounting entries for vouchers that have been posted and paid and for vouchers for which payments have also been posted.

Payment – an exchange of funds to compensate or discharge an obligation.

Pre-paid Voucher – a mechanism used to make a payment to a supplier in advance of products or services received or an employee for travel expenses prior to travel being conducted.

Single Payment Voucher – a mechanism used to make a single payment to a supplier that does not require a supplier record.

Supplier – all individuals or entities receiving a payment are referred to as suppliers in Florida PALM.

Supplier Location – defines how to conduct business with a supplier. Supplier location contains information such as procurement payment terms, withholding configuration, payment method, and bank account details.

Template Voucher – a mechanism for generating regular vouchers that share common voucher data.

Voucher – a digital record created within Florida PALM to make a payment to an external entity such as a supplier.

Workflow – orchestrated and repeatable patterns of business activity enabled by the systematic organization of resources into processes with specific approvals that transform materials, provide services, or process transactional information.