

Process and Transaction Mapping Analysis (D57)

Revision History

Version	Date	Revision Notes
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Table of Contents

Introduction	5
Process and Transaction Mapping Analysis	5
Overall.....	5
Overall General.....	6
Overall Terms	7
Overall Activities or Processes.....	9
Overall Transactions	12
Account Management and Financial Reporting (AMFR)	30
AMFR General.....	30
AMFR Terms	30
AMFR Activities or Processes.....	31
Budget Management (BM).....	35
BM General.....	35
BM Terms	35
BM Activities or Processes.....	35
Disbursement Management (DM).....	37
DM General	37
DM Terms.....	37
DM Activities or Processes	39
Asset Accounting and Management (AAM)	41
AAM General	42
AAM Terms.....	42
AAM Activities or Processes	43
Revenue Accounting (RA)	46
RA General	46
RA Terms.....	46
RA Activities or Processes	46
Accounts Receivable (AR).....	48
AR General.....	48
AR Terms.....	48
AR Activities or Processes	48
Treasury Management (TM)	53
TM General.....	53
TM Terms	53
TM Activities or Processes.....	53

Cash Management (CM)	58
CM General	58
CM Terms	58
CM Activities or Processes	58

Introduction

The Process and Transaction Mapping Analysis lists legacy concepts and the corresponding Florida PALM (Solution) concepts. The goal of this deliverable is to support the Standardized Business Process Models (D54) by providing a translation from legacy processes, terms, and transactions to those planned to create a common language for the Solution. The content contained in this document was created by the Business Process Standardization (BPS) Team concurrent with the creation of the Standardized Business Process Models. In addition to the Standardized Business Process Models, the BPS Team referenced the following materials while creating this document: Departmental Florida Accounting Information Resource (FLAIR) transaction codes, Central FLAIR transaction codes, FLAIR Manual, FLAIR and Cash Management System (CMS) Access Control List, FLAIR and CMS menus, and draft Solution Chart of Accounts (COA) design documents.

The information captured in this document starts with an overall section, followed by information for each Business Process Grouping. The State's future financial management processes are documented in eight Business Process Groupings, comprising the functionality to be implemented in Florida PALM and representing the integrated business processes and subprocesses supported by the Solution. The sections included are:

- Overall
- Account Management and Financial Reporting
- Budget Management
- Disbursements Management
- Asset Accounting and Management
- Revenue Accounting
- Accounts Receivables
- Treasury Management
- Cash Management

Each section includes three subsections:

- General – documents the high-level changes occurring in business processes.
- Terms – documents the crosswalk of terms used in the current business processes with the terms in the proposed business processes in Florida PALM; the terms are listed in alphabetic order.
- Activities or Processes – documents the changes identified between the current activities and processes to those proposed for Florida PALM; the business processes are listed in the typical order in which the processes are performed.

A crosswalk of the FLAIR transactions to Florida PALM transactions can be found in the Overall section.

Process and Transaction Mapping Analysis

Overall

The Overall section includes a collection of general information that:

- Explains foundational system information that supports all business process groupings;
- Contains concepts that apply to one or more business process grouping; or
- Is a fundamental difference between current and future processing.

Overall General

Florida PALM harnesses modern financial management technology by using Oracle® PeopleSoft Financials 9.2 and a Service Oriented Architecture (SOA) Suite. This offers integration and interface methodology not available in the legacy systems, better facilitating interfaces with Florida Financial Management Information Systems (FFMIS) partners MyFloridaMarketPlace (MFMP), People First, and Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS), and provides a scalable, flexible, and maintainable solution. Florida PALM provides transaction consistency, data integrity, and scalability over time and includes a modern business intelligence tool provided by Oracle Business Intelligence. The reporting provided by Florida PALM enables oversight of budget control and cash demands. The Standardized Business Process Models and modern integration provided by Florida PALM provide the tools to reduce operational complexity, improve staff productivity, and increase internal controls within and between the Department of Financial Services (DFS) and agencies.

Beginning in Pilot through Wave 2, Florida PALM provides the combined functionality presently provided by Central FLAIR, Departmental FLAIR, and select components of CMS. This reduces the need to perform system-to-system balancing and reconciliations because Florida PALM automatically balances and reconciles activity between the components within the Solution. This means transactions and related accounting happen once and are not replicated between systems. Detailed transaction information and accounting is stored in the Florida PALM source modules. The accounting is consolidated and posted to the General Ledger, while maintaining a connection between the summarized and detailed information. Users can drill down from the summary information to trace back to the detailed transactions impacting balances.

Central and Departmental FLAIR were developed and implemented more than 30 years ago and have significant limitations. Florida PALM is a web-based system with adaptive screen presentation for desktops and mobile browsers. Work is managed through WorkCenters and workbenches, and attachments are uploaded to support transactions.

In Central and Departmental FLAIR, transaction approval is facilitated through integration between the two, where staff from the DFS Division of Accounting and Auditing (A&A) approve transactions from Departmental FLAIR that have been passed to Central FLAIR. Internal agency approvals are handled through manual processes outside of FLAIR. Florida PALM provides workflow functionality to facilitate transaction approval and generate notifications as transactions move through the system.

The reporting capabilities provided by Central and Departmental FLAIR include the Report Distribution System (RDS), the Information Warehouse (IW), and the Managed Reporting Environment (MRE). Agencies use data from these and other sources to produce agency-specific reports. Florida PALM provides an enhanced financial reporting solution that supports the reporting needs of all levels from transaction processors, through operations and management, to executive leadership. These needs are met by a combination of tools which include real-time

operational reporting through standard reports, online inquiries, ad hoc queries, dashboards, Key Performance Indicators (KPIs) and metrics, and strategic analysis through advanced analytics.

Central and Departmental FLAIR manage financial activity using a cash basis of accounting throughout the year and, depending on the reporting purpose, allow for provisions for financial reporting on a modified accrual or accrual basis at the end of the fiscal period, typically only for the end of the fiscal year (FY). Florida PALM records transactions on a modified accrual or accrual basis of accounting throughout the FY and provides cash basis reporting. Payment requests create a payable liability, and invoices issued to customers create a receivable. During the dual year process, as part of the FY close process, agencies make adjustments in Departmental FLAIR to convert from cash basis to accrual basis of accounting.

Central FLAIR only allows limited dual period processing as part of the annual close process. Florida PALM allows for multiple periods to be open at the same time throughout the year. In Florida PALM, periods are closed monthly and annually. Users may continue to independently perform FY closing activities within isolated closing periods while current FY operational accounting periods remain open.

Central and Departmental FLAIR are separate accounting ledgers that represent an agency's financial records. Central FLAIR provides the budgetary and cash controls to ensure agencies do not exceed available budget and cash resources. Departmental FLAIR provides support for the operational and accounting details. Agencies record transactions, such as vouchers or deposits, in Departmental FLAIR throughout the day and the applicable entries are loaded into Central FLAIR for processing at night. Business and accounting events that are recorded in Central FLAIR use the FLAIR Account Code (29-digit account code). Statewide or agency-specific codes are used in Departmental FLAIR. The business or accounting events must be kept in sync through reconciliation on an ongoing basis. In Florida PALM, these events are recorded using a statewide COA and impact multiple ledgers. There are four ledgers planned for Florida PALM:

- Actuals – captures transactions for modified accrual reporting;
- Budget – controls appropriation and allotment budgets, and tracks revenue;
- Cash – tracks and controls fund cash balances; and
- Financial Reporting – captures activity needed to support period-end, year-end, and full accrual reporting.

Overall Terms

Table 1 below documents the terminology, mapping legacy terminology to Florida PALM terminology.

Table 1: Overall Terms

Term	FLAIR / CMS	Florida PALM
Account Code	Account Code is the group of data elements required to process transactions in Central FLAIR consisting of Operating Level Organization (OLO), Government Accounting, Auditing, and	Account Code is a single field / value within the ChartField string that captures the detail needed to adequately record a financial event.

Term	FLAIR / CMS	Florida PALM
	Financial Reporting (GAAFR) Fund, State Fund, Fund Indicator, Budget Entity, IBI, Category, and Year.	
Accounts Payable	Accounts Payable is predominantly a fiscal year-end process for accruing outstanding payable liabilities or when cash is insufficient to meet needs.	Accounts Payable is the source module and business process by which the State can make payments to suppliers, post payment liabilities in the form of pending supplier invoices, and subsequently generate disbursements following approval.
Accounts Receivable	Accounts Receivable is a predominantly periodic and year end process for accruing outstanding receivables.	Accounts Receivable (AR) is the source module and business process by which the State can set up customer records, post amounts owed by customers as receivables, manage customer accounts, billing cycles, and collections of receipts.
Cash Management	Cash Management is a daily, monthly, and yearly set of processes used to manage Fund cash.	Cash Management is the source module containing detailed banking activity and a set of processes used to manage Fund cash.
Disbursements	Disbursements are payments from General Revenue (GR) or Trust Funds (e.g., payments to suppliers, journal transfers to other Funds).	Disbursements are specific payments to suppliers (e.g., warrants, Electronic Fund Transfer (EFT)/Automated Clearing House (ACH), or Wire).
General Ledger	The General Ledger Code is the FLAIR data element which is used to record and classify transactions within Departmental FLAIR. The summary balances for transactions are reported on the Master File within Departmental FLAIR.	General Ledger is the module where transactions are recorded/posted from subsidiary ledgers/journals aggregated by general ledger code and time period as defined by system configuration.
Posting	Posting is the process for approving transactions that update balances in Central FLAIR.	The process for updating Ledger balances with transaction details is

Term	FLAIR / CMS	Florida PALM
		considered posting the transaction.
Subsidiary Ledger	A Subsidiary Ledger is a supporting ledger that provides detailed records regarding the balance of a General Ledger account and includes accounts payable, accounts receivable, encumbrances, Revolving Fund, cash receipts, Clearing Fund, and the Property Master File.	Transactions are entered into Florida PALM in source modules. The details of the transactions remain in the source modules while the accounting information is summarized and integrated to the General Ledger.

Overall Activities or Processes

Table 2 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 2: Overall Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Accumulation of Balance and Transaction Details	The Master Balance File contains Fund Cash and Budget balances for the Central FLAIR accounts. The General Ledger Master File is the Departmental FLAIR file that holds all combinations of FLAIR data elements and associated balances by month-to-date, year-to-date, and life-to-date. The Transaction History is a Departmental FLAIR table that contains the accounting transaction details that affect the General Ledger and subsequently, the Central FLAIR Master Balance File.	The General Ledger contains balances for statewide and agency reporting. These balances are recorded in one of several ledgers depending on the type of balance (e.g., actual, budget, cash, reporting). The transaction details are stored in multiple locations based on the type of transaction. Transactions are entered into the source modules. The details of the transactions remain in the source modules while the accounting information is summarized and integrated to the General Ledger.
Agency Identifier	Agencies are represented as an OLO that identifies an responsibility for Legislative financial reporting.	Agencies are represented in the COA as Business Units that identify responsibility for Legislative financial reporting.
Approving Transactions	Agency transaction approvals are conducted outside of FLAIR.	Transactions are electronically routed for approval via workflow and managed through a combination of WorkCenters and

Process / Activity	FLAIR / CMS	Florida PALM
		workbenches. Supporting documentation is attached to the transaction and available for review by the approver.
Assigning Transaction Numbers	The Document Number is a number assigned to vouchers or receipts.	A unique, system generated record number is assigned to each transaction.
Budget Checking	Central FLAIR validates that there is sufficient spending authority, including appropriation and release, available for disbursements or transfers from Funds on any transaction recording a Fund disbursement. Departmental FLAIR validates that there is sufficient spending authority, including allotments, available for disbursements or transfers.	Applicable transactions are validated to ensure there is sufficient spending authority available for disbursements. The process also records when revenue is recognized (earned) and realized (collected). Budget checking occurs when transactions are entered.
Cash Checking	Central FLAIR validates that there is sufficient spendable cash for any disbursement or transfer from Funds. Agencies have the ability to validate sufficient spendable cash is available at Organization Code, Projects, Contracts, and Grants in Departmental FLAIR.	Applicable transactions are validated to ensure there is sufficient spendable cash at the Fund or lower level for any disbursement transaction at the time of payment or final approval of a cash transfer.
Identifying Statewide Transactions	The Statewide Document Number is a unique number assigned to vouchers or receipts by Central FLAIR that is used as the main transaction identifier.	There are multiple transaction identifiers within Florida PALM. Every transaction has a unique identifier within the originating source module, including General Ledger. The Journal ID represents the main transaction number for any journal entry posted to the General Ledger. If the journal entry originates in a source module, the Journal ID is linked to the transactions in the source module.
Interfacing Information	Interfacing includes the ability to load data in an automated	Interfacing uses standardized, modern approaches, including

Process / Activity	FLAIR / CMS	Florida PALM
	manner through batch load or script. Agencies script data using desktop application macros to perform routine data entry.	open Application Programming Interfaces (APIs), web services, FTP files, and spreadsheet uploads.
Processing Transactions Between Entities	Agencies use a Journal Transfer (JT) voucher to transfer funds, reallocate costs, and pay for goods or services provided and used from other agencies.	Agencies use InterUnit Billing, InterUnit Cash Transfers, or Vouchers to execute transactions between agencies.
Transaction Input Shortcuts	Expansion options (EO) and expansion set files provide a way to associate valid combination of values for transaction processing that allow users to input minimal information.	There are various methods to input transactional data quickly and accurately. SpeedChart and SpeedTypes populate a combination of ChartFields for ease of use and to increase accuracy. The Transaction Line Copy Down feature allows users to replicate populated ChartField values to the next transaction line. The Transaction Copy feature allows users to replicate a previous transaction. The Spreadsheet Upload Utility tools allows users to enter a large volume of transaction lines at once.
User Access and Navigation Through Menus	Mini Menus are a set of screens in FLAIR that are focused around specific types of work. These menus are visible based on the permissions granted to a user.	Transaction processing is organized using menus, WorkCenters, workbenches, and tiles available on landing pages organized by the type of transaction. These options are visible based on the permissions granted to a user.
Visibility Into Control Balances	The State Accounts (SA) is an auxiliary function within Central FLAIR. This is used by agencies in Departmental FLAIR to inquire on account balance and posted transaction information within Central FLAIR.	The General Ledger contains balances for statewide and agency reporting. These balances are recorded in one of several ledgers depending on the type of balance (e.g., actual, budget, cash, financial reporting).

Overall Transactions

Table 3 below documents the transactions, mapping legacy transactions to Florida PALM equivalent transactions. Transactions that begin with “TR” are Departmental FLAIR entries. Transactions that begin with “C” are Central FLAIR entries.

Table 3: Overall Transactions

Transaction	FLAIR / CMS	Florida PALM
Departmental FLAIR Transactions		
TR01 – Property Transfer	Agencies use the Property Accounting screen to transfer assets within their OLO which generates TR01s to record the transfer.	Agencies use the Cost Adjust/Transfer Asset page to execute transfer of assets within a BU. <i>(Reference - 40.2 Deploy and Maintain Assets)</i>
TR02 – Property Disposition/Restoration	Agencies use the Property Accounting screen to remove or restore items in the Property Master File which generates TR02s to record the removal or restoration.	Agencies use the Basic Add page to change the status (in service, disposed) of an asset. <i>(Reference - 40.2 Deploy and Maintain Assets)</i>
TR03 – Property Depreciation	Agencies use the Property Accounting screen to initiate the request for depreciation which generates TR03s to record the depreciation.	Depreciation is calculated monthly and posted to the asset record when depreciation is executed. Depreciation expense and other depreciation details are recorded in the Financial Reporting Ledger associated with each asset record. <i>(Reference - 40.2 Deploy and Maintain Assets)</i>
TR07 – Certification Forward Processing	Agencies may request Certified Forward Processi in the Period End screen. FLAIR automatically generates TR07s to record Carry Forward appropriations, budget, release, and allotments.	The Budget Close process includes the execution of rules, which create budget journals for Carry Forward and Certified Forward reversions amounts that are posted to the Budget Ledger. <i>(Reference – 20.3 Perform Budget Close)</i>
TR1S – Request for Certification	Agencies use the TR1S to specify encumbrances, payables, receivables, and fixed capital outlay (FCO) items for Carry/Certified Forward.	Accounts payable and encumbrance subsidiary records are systematically identified, as per DFS established policy, for Type As, Bs, and Cs prior to budget close. Organizations

Transaction	FLAIR / CMS	Florida PALM
		may mark or unmark certain records for certification, including changing the amount requested for certification. The Budget Close process includes the execution of rules which takes into consideration organizations which have Carry Forward Appropriations. Carry Forward Recap Reports and FCO Certified Forward Request Detail Reports will be generated and published after the Budget Close process which includes the execution of rules. <i>(Reference – 20.3 Perform Budget Close)</i>
TR08 – Automated Open Entries	Following FY closing, FLAIR automatically generates TR08s to record real account beginning balances in the agencies accounting records.	After the FY closing process runs, revenues and expenses will be automatically closed to Fund Balance and generates the balance forward amounts for all real account balances. The Actuals ledger is updated directly to create offsets to Fund Balance. <i>(Reference – 10.4 Close General Ledger & Consolidate Results)</i>
TR09 – Automated Closing Entries	Upon FY closing, FLAIR automatically generates TR09s to close nominal accounts in the agencies accounting records.	After the FY closing process runs, revenues and expenses will be automatically closed to Fund Balance and generates the balance forward amounts for all real account balances. The Actuals ledger is updated directly to create offsets to Fund Balance. <i>(Reference – 10.4 Close General Ledger & Consolidate Results)</i>
TR10 – General Accounting Entry	Agencies use TR10s to adjust account balances within the Master File within Departmental FLAIR.	A manual journal entry is entered directly or interfaced into the General Ledger, which impacts a ledger (e.g.,

Transaction	FLAIR / CMS	Florida PALM
		actuals, budget, cash) <i>(Reference – 10.2 Enter and Process Journals)</i>
TR11 – General Ledger Accounting – Life-To-Date	The DFS, Office of Information Technology (OIT) uses TR11s to correct Master File life-to-date balances upon receiving a request from an agency. TR11s are also used to purge obsolete data from the FLAIR master file.	Journal entries are recorded to the appropriate adjustment period. <i>(Reference – 10.4 Close General Ledger and Consolidate Results)</i>
TR16 – Property General Accounting Entry	Agencies use TR16s to add or adjust property records in the Property Master File without adjusting disbursement records.	Assets are recorded in the Asset Management source module through integration from Accounts Payable or are input directly into Florida PALM. Updates to accounting information are processed through an Asset Transfer. <i>(Reference – 40.1 Acquire and Set up Assets and 40.2 Deploy and Maintain Assets)</i>
TR20 – Allotment	Agencies use TR20s to record agency allotments.	Budget journals are used to record agency allotments. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
TR21 – Appropriation, Approved Budget, and Estimated Revenue	Agencies use TR21s to record appropriations, approved budgets, and estimated revenues.	Budget journals are used to record agency appropriations, approved budgets, and estimated revenues. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
TR22 – Release	Agencies use TR22s to record releases of appropriation.	Budget journals are used to record agency releases. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
TR29 – Automated Allotment Transfer	Agencies establish allotment level default and/or indicator on their expansion files. Based on the expansion file setup, FLAIR automatically creates a TR29 to redistribute allotments at a lower level when an expenditure or encumbrance is recorded.	Budget journals are used to record agency allotments. Transfers of allotments are performed through budget journals. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
TR30 – Direct Deposit	Agencies use TR30s to record a deposit transaction not	Direct Journal Deposits are used to record deposits, including expenditure

Transaction	FLAIR / CMS	Florida PALM
	associated to an accounts receivable.	refunds, not associated to an accounts receivable or customer. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
TR31 – Clearing Fund Receipt	Agencies use TR31s to record a receipt of cash deposited temporarily to a Clearing Fund bank account that is not associated to an accounts receivable. The cash receipt utility, the Departmental FLAIR CP Function, is used to automatically initiate a TR98 to record the deposit at the concentration account.	A Direct Journal Deposit uses a clearing fund deposit type to record deposits directly to the concentration account. Agencies use a report to identify and record any clearing fund deposit amounts that are unreconciled for financial statement purposes. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
TR32 – Revolving Fund Reimbursement	Agencies use TR32s to record the refund of amounts into the Revolving Fund from the Advancing Fund.	Revolving Fund Reimbursements are recorded as Direct Journal Deposits. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
TR33 – Accounts Receivable Receipt	Agencies use TR33s to record a deposit where an accounts receivable has been established in the subsidiary ledger.	AR Deposit records a deposit that is associated with an accounts receivable or customer. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
TR34 – Accounts Receivable Clearing Fund Receipt	Agencies use TR34s to record a receipt of cash deposited temporarily to a clearing fund bank account that is associated to an accounts receivable. The cash receipt utility, the Departmental FLAIR CP Function, is used to automatically initiate a TR98 to record the deposit at the concentration account.	An AR Deposit uses a clearing fund deposit type to record deposits directly to the concentration account. Agencies use a report to identify and record any clearing fund deposit amounts that are unreconciled for financial statement purposes. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
TR3S – Cash Receipts and Clearing Fund File Inquiry	Agencies use the TR3S to inquire on cash receipt transactions (TR30/31/33/34) until verified.	Agencies use an online search to inquire on deposit transactions until verified. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>

Transaction	FLAIR / CMS	Florida PALM
<p>TR51 – Unencumbered Disbursement and Journal Transfer Correction</p>	<p>Agencies use a TR51s to create a voucher / payment request when no encumbrance exists. MFMP sends a payment request file that generates TR51s in Departmental FLAIR to create a voucher / payment request.</p> <p>Agencies also use a TR51 to create a voucher to correct previous transactions when the correction affects the account code.</p>	<p>Agencies record vouchers that are not associated with an encumbrance. These vouchers are considered unencumbered. There are three ways to correct a voucher. Corrections to accounting are made using journal vouchers. Corrections to voucher details are made using adjustment vouchers. Agencies may also use redistributions through Journal Entries or through allocations directly into the General Ledger. <i>(Reference – 30.3 Enter and Process Vouchers, 10.2 Enter and Process Journals, and 10.3 Analyze and Reconcile Accounts)</i></p>
<p>TR52 – Revolving Fund Unencumbered Disbursement</p>	<p>Agencies use TR52s to record replenishments to Revolving Funds. Paper warrants are issued and deposited in the Revolving Fund bank account.</p>	<p>Agencies are configured as suppliers in the Supplier Master. Each Revolving Fund is configured as a payment location on the supplier. Replenishment requests are recorded as vouchers associated with the payment location for that Revolving Fund. When the payment is issued, an EFT is generated to replenish the Revolving Fund bank account. <i>(Reference – 80.2.7 Manage Revolving Funds)</i></p>
<p>TR53 – AP Disbursement</p>	<p>Agencies use TR53s to record an accounts payable disbursement and liquidate payables recorded by a TR80/81. MFMP sends a payment request file that generates TR53s in Departmental FLAIR to create a AP disbursement.</p>	<p>All vouchers create an outstanding accounts payable that is liquidated by the issuance of payment. <i>(Reference – 30.4 Process Payments)</i></p>

Transaction	FLAIR / CMS	Florida PALM
TR54 – Revolving Fund Payable Disbursement	Agencies use TR54s to liquidate payables recorded by a TR80/81 in the Revolving Fund.	Agencies are configured as suppliers in the Supplier Master. Each Revolving Fund is configured as a payment location on the supplier. Replenishment requests are recorded as vouchers associated with the payment location for that Revolving Fund. All vouchers create an outstanding accounts payable that is liquidated by the issuance of a payment. An EFT is generated from the payment to replenish the Revolving Fund bank account. <i>(Reference – 80.2.7 Manage Revolving Funds)</i>
TR55 – Batch Unencumbered Disbursement	Agencies submit batch TR55s to create a voucher / payment request or journal transfer when no encumbrance exists.	Agencies can record multiple vouchers through interface or spreadsheet upload. <i>(Reference – 30.3 Enter and Process Vouchers)</i>
TR57 – Tax Overpayment Refund	Agencies use TR57s to record the refund of overpayment of taxes to a taxpayer.	Agencies can automatically generate refund payment vouchers through the billing functionality. If not billed, within Florida PALM, agencies can directly enter a voucher for payment or may upload from an agency business system. Customers do not have to be in the Statewide Supplier Master File. <i>(Reference – 50.2 Enter and Maintain Bills, and 30.3 Enter and Process Vouchers)</i>
TR58 – Disbursement Correction	Agencies use TR58 to correct a previous disbursement recorded as a TR51/53/70 when the correction does not affect the account code.	There are three ways to correct a voucher. Corrections to accounting are made using journal vouchers. Corrections to voucher details are made using adjustment vouchers. Agencies may also use redistributions through Journal Entries or through

Transaction	FLAIR / CMS	Florida PALM
		allocations directly into the General Ledger. (<i>Reference – 30.3 Enter and Process Vouchers, and 10.2 Enter and Process Journals</i>)
TR59 – Revolving Fund Disbursement Correction	Agencies use TR59s to correct a previous disbursement to a Revolving Fund recorded as a TR52/54/71.	See TR58 above.
TR60 - Encumbrance	Agencies use TR60s to establish an encumbrance. MFMP generates TR60s in Departmental FLAIR to create an encumbrance.	Encumbrances are entered manually, interfaced from MFMP or agency business systems (ABS), or are entered into the General Ledger. (<i>Reference – 30.2 Establish and Maintain Encumbrances, and 10.2 Enter and Process Journals</i>)
TR6S – Encumbrance Update	Agencies use the TR6S screen which generates TR61s to modify encumbrances established with a TR60. MFMP generates TR6Ss in Departmental FLAIR to update an encumbrance.	To update an encumbrance, a change order is entered. This updates the encumbrance balance associated with that encumbrance. (<i>Reference – 30.2 Establish and Maintain Encumbrances</i>)
TR61 – Automated Encumbrance Changes	When agencies record a TR6S, Departmental FLAIR automatically records a TR61 to update encumbrances.	See TR6S above.
TR70 - Encumbered Disbursement	Agencies use TR70s to record vouchers / payment requests against an established encumbrance. MFMP sends a payment request file that generates TR70s in Departmental FLAIR to create a voucher / payment request.	Agencies record vouchers that are associated with an encumbrance. These vouchers are considered encumbered. When the voucher is budget checked, the encumbrance is relieved. (<i>Reference – 30.3 Enter and Process Vouchers</i>)
TR71 – Revolving Fund Encumbered Disbursement	Agencies use TR71s to record replenishments to Revolving Funds from the Advancing Funds against an established encumbrance.	Agencies are configured as suppliers in the Supplier Master. Each Revolving Fund is configured as a payment location on the supplier. Replenishment requests are recorded as vouchers

Transaction	FLAIR / CMS	Florida PALM
		associated with the payment location for that Revolving Fund. The voucher can also be associated with the open encumbrance to relieve the encumbrance. When the payment is issued, an EFT is generated to replenish the Revolving Fund bank account. <i>(Reference – 80.2.7 Manage Revolving Fund, and 30.3 Enter and Process Vouchers)</i>
TR7S – Revolving Fund Subsidiary Fund Inquiry	Agencies use the TR7S to inquire on Revolving Fund transactions (TR52/54/71) until the Revolving Fund reimbursement (TR32) or a correction (TR59) has processed.	Agencies use an online search to inquire on Revolving Fund payment transactions. <i>(Reference – 30.5.1 Record Manual Payments)</i>
TR79 – Automated Expense Refund	When agencies record expenditure refunds as TR30s, FLAIR automatically creates a TR79 to restore the spending authority.	Direct Journal Deposits are used to record deposits, including expenditure refunds, not associated to an accounts receivable or customer. The spending authority is restored after the deposit is approved. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
TR80 – Unencumbered Payable	Agencies use TR80s at year end to reflect an unencumbered expense in the correct accounting period. These entries are added and updated through the Accounts Payable Subsidiary (TR8S) screen in Departmental FLAIR. TR80 can be used throughout the year to record monies due.	When a voucher is posted, the expense is posted to the accounting period and a payable balance is established. <i>(Reference – 30.3 Enter and Process Vouchers)</i>
TR8S – Accounts Payable Update	Agencies use the TR8S screen which generates TR81s to modify payable established with a TR80.	Unpaid vouchers are unposted and the accounting is corrected. After the voucher is corrected and reapproved, it is posted which corrects the original accounting and reestablishes

Transaction	FLAIR / CMS	Florida PALM
		the payable balance. <i>(Reference – 30.3 Enter and Process Vouchers)</i>
TR81 – Automated Encumbered Payable	When agencies record a TR8S, Departmental FLAIR automatically records a TR81 to update the payable.	See TR8S above.
TR90 – Accounts Receivable	Agencies use TR90s to record receivables (with or without a customer).	A customer accounts receivable item is automatically created from bills, manually created, or interfaced from ABS. Accounts receivable balances not associated to a customer are entered at a summary level directly in the General Ledger. <i>(Reference – 60.1 Enter & Maintain Receivables)</i>
TR9S – Account Receivables Update	Agencies use the TR9S screen which generates TR90s to modify receivables established with a TR90.	Agencies record a credit to the original bill and rebill the customer, or agencies use a maintenance worksheet to update the receivable. <i>(Reference – 50.2 Enter and Maintain Bills, and 60.1 Enter and Maintain Receivables)</i>
TR91 – Memo Accounts Receivable	Agencies use TR91s to record anticipated receivables that are not yet due. This transaction does not record an accounting entry to the general ledger.	Agencies create bills with a specific bill type or enter an online item with a specific AR distribution code. These transactions will not impact the general ledger. <i>(Reference – 50.2 Enter and Maintain Bills, and 60.1 Enter and Maintain Receivables)</i>
TR94 – Revenue to Revenue	Agencies use TR94s to record journal transfers for revenue reclassifications between account codes.	Agencies enter a zero-dollar Direct Journal or AR Deposit to record revenue redistributions. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
TR96 – Journal Transfer Receipts	Agencies use TR96s to record receiving agency journal transfers in Departmental FLAIR with a Journal Transfer Receipt.	Payment for goods and services are recorded through the voucher and deposit processes. If using a transfer

Transaction	FLAIR / CMS	Florida PALM
		<p>account, one InterUnit Cash Transfer is created that impacts both funds. Entries require review and approval prior to posting the entry. If an entry is not using a transfer account and is not for payment for goods or services, one Journal Entry is recorded in the General Ledger for both funds. <i>(Reference – 10.2 Create and Approve Journals, 30.3 Enter and Process Vouchers, 60.2 Deposit and Apply Receipts, and 80.2.4 Process InterUnit Cash Transfers)</i></p>
<p>TR97 – Journal Transfer Accounts Receivable Receipt</p>	<p>Agencies use TR97s to record the receiving agency journal transfer in Departmental FLAIR and the outstanding accounts receivable is relieved.</p>	<p>Billing agencies enter InterUnit bills which are electronically sent to the paying agencies to review, update accounting, and approve. Florida PALM automatically creates a voucher to process payment. <i>(Reference – 50.2.3 InterUnit Billing)</i></p>
<p>TR98 – Automated Clear the Clearing Fund</p>	<p>When agencies record a TR31/34, Departmental FLAIR automatically records movement of cash from Clearing Funds to State Funds.</p>	<p>A Direct Journal or AR Deposit uses a Clearing Fund deposit type to record deposits directly to the concentration account. Agencies use a report to identify and record any clearing fund deposit amounts that are unreconciled for financial statement purposes. <i>(Reference – 60.2 Deposit and Apply Receipts)</i></p>
<p>TR99 – Automated JT Receipt</p>	<p>TR99 is an automated transaction that records the receipts of funds transferred from one fund to another fund within the same OLO through a TR51 disbursement transaction.</p>	<p>See TR96 above.</p>

Transaction	FLAIR / CMS	Florida PALM
Central Transactions		
C10 – Warrant Disbursement	Transaction used to record an expenditure by a warrant for goods or services received.	Each voucher is associated with a payment method (e.g., system check, ACH, EFT, wire, or manual payment) When payments are created, the payment method dictates the type of payment issued for a voucher. <i>(Reference – 30.4 Process Payments)</i>
C11 – Revenue Refund	Transaction used to record a refund due to over collection of taxes or fees.	Agencies automatically generate refund payment vouchers through the billing functionality. If not billed within Florida PALM, agencies can directly enter a voucher payment or may interface from ABS. Customers do not have to be in the Statewide Supplier Master File. <i>(Reference – 50.2 Enter and Maintain Bills, and 30.3 Enter and Process Vouchers)</i>
C12 – EFT Expense Payment	Transaction used to record an expenditure by EFT for goods or services received.	Each voucher is associated with a payment method (e.g., system check, ACH, EFT, wire, or manual payment) When payments are created, the payment method dictates the type of payment issued for a voucher. <i>(Reference – 30.4 Process Payments)</i>
C13 – Current Warrant Cancellation	Transaction used to record a cancellation of a warrant disbursed in the current FY.	Agencies request cancellations using the Payment Cancellation form. DFS performs the warrant cancellation, which updates the ledger balances <i>(Reference – 30.5.4 Cancel and Reissue Payments)</i>
C20 – Journal Redistribution – Transfer Disbursement	Transaction used to record a transfer of a disbursement. A transaction C21 always appears on the same document number.	Redistributions are recorded using a journal voucher, which adjusts the accounting entry on a voucher, or through a Journal Entry or

Transaction	FLAIR / CMS	Florida PALM
		allocation in the General Ledger. (10.2 Enter and Process Journals, and 30.3 – Enter and Process Vouchers)
C21 – Journal Redistribution – Transfer Disbursement	Transaction used to record the receiving side of a redistribution disbursement transfer. A transaction C20 always appears on the same document number.	See C20 above.
C25 – Journal Advice	Transaction used to record a journal disbursement by transfer from one account code to another (may be between two agencies). A transaction C45 always appears on the same document number.	See TR96 above.
C29 – Non-Operating Transfer	Transaction used to record a non-operating journal transfer of cash. A transaction C49 always appears on the same document number.	See TR96 above.
C31 – Expenditure Refund-Receipt	Transaction used to record the receipt of cash in a prior year receipt account.	Direct Journal or AR Deposits are used to record expenditure refunds. (Reference – 60.2 Deposit and Apply Receipts)
C38 – Expenditure Refund/Adjustment Journal Receipt	Transaction used to record the movement of a refund by transfer. A transaction C39 always appears on the same document number.	See C31 above.
C39 – Expenditure Refund/Refund Disbursement	Transaction used to record a refund and restore release by transfer. A transaction C38 always appears on the same document number.	See C31 above.
C40 – Treasurer’s Receipt	Transaction used to record a cash deposit in the State Treasury.	Direct Journals or AR Deposits are used to record deposits in the State Treasury. (Reference – 60.2 Deposit and Apply Receipts)
C42 – EFT Journal Receipt	Transaction used to record receipt of monies from agencies for automated deposits (debits) to receiving depository institutions in settlement of EFT	Vouchers are recorded at the detail level. When payments are created by Pay Cycle, a disbursement from the agency Funds and a receipt

Transaction	FLAIR / CMS	Florida PALM
	expense payments (credits) to demand credit or savings accounts.	into the statewide Funds is automatically recorded. <i>(Reference – 30.4 Process Pay Cycle)</i>
C45 – Journal Advice Receipt	Transaction used to record an operating receipt of cash by journal transfer. A transaction C25 always appears on the same document number.	See TR96 above.
C47 – Prior Year Cancellations	Transaction used to record the cancellation of a warrant processed and dated in the prior FY.	When a payment is cancelled, the accounting is generated in the current period, but retains the linkage to the voucher and the original FY. <i>(Reference – 30.5.4 Cancel and Reissue Payments)</i>
C48 – 12 Month Warrant Cancellation	Transaction used to record the cancellation of a warrant issued and not cashed within 12 months.	The escheatment process identifies warrants with a stale date and processes them as unclaimed property or returns them to the originating fund, where applicable. <i>(Reference – 30.5.3 Manage Stale Payments)</i>
C49 – Non-Operating Transfer Receipt	Transaction used to record a non-operating journal transfer of cash. A transaction C29 always appears on the same document number.	See TR96 above.
C50 – General Appropriations Act	Transaction used to record the amount approved by law at the beginning of each FY.	Appropriations reside in the Budget Ledger. They are recorded via budget journals in the Appropriations Ledger with a distinct budget type representing the General Appropriations Act via the interface from LAS/PBS. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
C51 – Supplemental Appropriation	Transaction used to record an appropriation authorized by the governor's special proclamation, special act, or other legislation or	Supplemental Appropriations reside in the Budget Ledger. They are recorded via budget journals with a distinct budget type representing the

Transaction	FLAIR / CMS	Florida PALM
	executive order not appearing in General Appropriations.	Supplemental Appropriations via the interface from LAS/PBS (<i>Reference – 20.1 Enter and Process Budget Journals</i>)
C52 – Additional Appropriations	Transaction used to record an additional appropriation which is established by the authorization of the Executive Office of the Governor (EOG), but does not appear in the General Appropriations Act.	Additional Appropriations reside in the Budget Ledger. They are recorded via budget journals with a distinct budget type representing the Additional Appropriations via the interface from LAS/PBS. (<i>Reference – 20.1 Enter and Process Budget Journals</i>)
C59 – Release	Transaction used to record a release of funds available for disbursement by an agency and approved by EOG.	Release of funds reside in the Budget Ledger. They are recorded via budget journals with a distinct budget type representing the release via the interface from LAS/PBS. (<i>Reference – 20.1 Enter and Process Budget Journal</i>)
C60 – EOG Transfer	Transaction used to record a transfer of an appropriation. A transaction C65 always appears on the same document number.	Appropriations reside in the Budget Ledger. When Budget Amendments are approved, the transfers are recorded as budget journals. (<i>Reference – 20.1 Enter and Process Budget Journal</i>)
C61 – IBI Transfer	Transaction used to record the issue side of allocation release. A transaction C66 always appears on the same document number.	Internal Budget Indicators (IBI) is proposed to be replaced by other ChartFields. Agencies have the ability to further allocate appropriations to lower level ChartFields using an Allotment budget journal. (<i>Reference – 20.1 Enter and Process Budget Journals</i>)
C62 – Agency Transfer	Transaction used to record a transfer of appropriation. The transfer is limited to 5%; both accounts must have the same fund type; and both accounts must have either the same budget entity and different	Appropriations reside in the Budget Ledger. When transfers are approved, the transfers are approved as budget journals. (<i>Reference – 20.1 Enter and Process Budget Journals</i>)

Transaction	FLAIR / CMS	Florida PALM
	appropriation categories, or the same appropriation category and different budget entities. A transaction C67 always appears on the same document number.	
C63 – Agency Transfer/Release	Transaction used to record a transfer of appropriation and release. The transfer is limited to 5%; both accounts must have the same fund type; and both accounts must have either the same budget entity and different appropriation categories, or the same appropriation category and different budget entities. A transaction C68 always appears on the same document number.	Appropriations and releases reside in the Budget Ledger. They are recorded via budget journals where balances are transferred. (<i>Reference – 20.1 Enter and Process Budget Journals</i>)
C65 – EOG Transfer	Transaction used to record receiving side of transaction C60 (transfer of appropriation). A transaction C60 always appears on the same document number.	Appropriations reside in the Budget Ledger. When Budget Amendments are approved, the transfers are recorded as budget journals. (<i>Reference – 20.1 Enter and Process Budget Journal</i>)
C66 – IBI Transfer	Transaction used to record receiving side of transaction C61 (allocation of release within the same fund and account code). A transaction C61 always appears on the same document number.	See C61 above.
C67 – Agency Transfer	Transaction used to record transfer of appropriation. The transfer is limited to 5%; both accounts must have the same fund type; and both accounts must have either the same budget entity and different appropriation categories, or the same appropriation category and different budget entities. A transaction C62 always appears on the same document number.	Appropriations reside in the Budget Ledger. They are recorded via budget journals where balances are transferred. (<i>Reference – 20.1 Enter and Process Budget Journals</i>)
C68 – Agency Transfer/Release	Transaction used to record transfer of appropriation and release. The transfer is limited to 5%; both accounts must have the	Appropriations and releases reside in the Budget Ledger. They are recorded via budget journals where balances are

Transaction	FLAIR / CMS	Florida PALM
	same fund type; and both accounts must have either the same budget entity and different appropriation categories, or the same appropriation category and different budget entities. A transaction C63 always appears on the same document number.	transferred. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
C70 – Reserve	Transaction used to record reserve or unreleased appropriations.	Reserve and unreleased appropriations reside in the Budget Ledger. They are recorded via budget journals with a distinct budget type as received via the interface from LAS/PBS. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
C71 – Restoration	Transaction used to record the reverting of a 12-month restoration of a State warrant issued and not cashed within 12 months.	Stale payments are automatically cancelled and the applicable amounts, excluding grants and other items, are transferred to the DFS, Division of Unclaimed Property. <i>(Reference – 30.5.3 Manage Stale Payments)</i>
C73 – Mandatory Reserve	Transaction used to record a mandatory reserve as determined by EOG.	Mandatory reserve appropriations reside in the Budget Ledger. They are recorded via budget journals with a distinct budget type as received via the interface from LAS/PBS. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>
C90 – Certified Forward Appropriation	Transaction used to record obligations carried forward from one FY to the next.	Budget closing rules identify balances that are transmitted via the interface to LAS/PBS. <i>(Reference – 20.3 Perform Budget Close)</i>
C91 – Certification Forward Release	Transaction used to record release of certification forward appropriation as determined by EOG.	Budget journals are used to make certified forward appropriation balances available for use after approval by EOG. <i>(Reference – 20.3 Perform Budget Close)</i>

Transaction	FLAIR / CMS	Florida PALM
C92 – July 1 Reversion	Transaction used to record unspent or uncommitted appropriations which revert as of July 1.	Budget closing rules create budget journals for reversion to remove unspent or uncommitted budget balances. <i>(Reference – 20.3 Perform Budget Close)</i>
C93 – Certification Forward Reversion	Transaction used to record unspent release certification forward appropriations as of September 30.	Budget closing rules create budget journals for reversion to remove unspent release certification forward appropriations. <i>(Reference – 20.3 Perform Budget Close)</i>
C94 – April 1 And July 1 Fixed Capital Outlay Reversions	Transaction used to record the reversion of unspent or uncommitted appropriations for FCO. July 1 reversions occur when an agency does not request the EOG to continue a project. April 1 reversions occur if the project is not 'under contract' within 9 months after the initial appropriation of FCO.	Budget closing rules create budget journals for reversion to remove unspent or uncommitted appropriations for FCO. <i>(Reference – 20.3 Perform Budget Close)</i>
C99 – Cash Forward	Transaction used to record the end of the year cash balance as beginning cash balance of the new year.	Year-end General Ledger closing rules create General Ledger journals to record the rolled forward cash balances. <i>(Reference – 10.4 Close General Ledger and Consolidate Results)</i>
CMS Transactions		
Treasury Receipts	For money Treasury directly receives, Treasury records the deposits for the Concentration Account in the CMS application. CMS generates a C40 which posts to Central FLAIR to update cash balances. Deposits are recorded manually by DFS Accounting as TR96s in Departmental FLAIR.	Treasury receipts are recorded as deposits in AR. These transactions are associated with the Concentration Account and are recorded as either Direct Journals or AR Deposits <i>(Reference – 60.2 Deposits and Apply Receipts)</i>
Returned Items	Returned Items are received from the bank and are loaded into CMS. CMS generates a C40 which posts to Central FLAIR to update Fund cash balances. Agencies record returned items	Returned items are interfaced as negative deposits. These transactions are posted to a default location for each subaccount/deposit location. If the returned item needs to

Transaction	FLAIR / CMS	Florida PALM
	as TR30/96 in Departmental FLAIR.	be posted to another ChartField string or if it was related to a receivable, Agencies record a zero-dollar Direct Journal or AR Deposit to update the accounting. <i>(Reference – 60.2.3 Returned Items)</i>
Trades	Treasury records security detail and activity in Investment Accounting.	Trade information for Internal and External Managers is interfaced directly from the Custodial Bank to Florida PALM at the detail level. <i>(Reference – 70.6 Create and Maintain Deals)</i>
Investment Earnings	Investment Accounting calculates earnings for fixed rate securities. Floating rate security earnings are calculated in Excel spreadsheets.	Earnings for fixed and floating rate securities are automatically calculated. Amortization is calculating automatically based on configuration for each security. <i>(Reference – 70.6 Create and Maintain Deals)</i>
Trust Fund Disinvestment	Agencies enter a disinvestment into the Disinvestment application which generates a C25 and C45 which posts to Central FLAIR. The agency enters a TR10/30/96 into Departmental FLAIR.	Agencies enter a journal entry to record the disinvestment. The amount of this entry is checked against the total investment balance for the Trust Fund. Once the entry is approved and posted, the General Ledger balances are updated. <i>(Reference – 80.1.1 Manage Trust Fund Cash)</i>
Interest and Administrative Fee Apportionment	Fund Accounting generates a C40 which posts to Central FLAIR. Agencies manually enter a TR10 into Departmental FLAIR.	Interest and administrative fee apportionment are automatically calculated and recorded as journal entries in the General Ledger. <i>(Reference – 70.7 Manage Investment Pools)</i>

Account Management and Financial Reporting (AMFR)

Account Management and Financial Reporting includes a collection of business processes that:

- Establish the statewide accounting framework and provide for agency-specific accounting and reporting needs;
- Update to the General Ledger and maintain the integrity of the financial activities; and
- Perform month-end and year-end closing and reporting activities.

AMFR General

Account management activities are performed in Departmental FLAIR and Central FLAIR. These activities include:

- Establishment of FLAIR Master Data Elements by DFS, EOG, and agencies;
- General Ledger reporting for each agency in Departmental FLAIR; and
- Statewide reporting.

Florida PALM provides functionality for these activities in the form of a standardized COA and a unified General Ledger which supports agency and statewide reporting needs. Florida PALM integrates with FFMIS partners and ABS.

AMFR Terms

Table 4 below documents the legacy terms that are changing in Florida PALM.

Table 4: AMFR Terms

Term	FLAIR / CMS	Florida PALM
Account Description File	The Account Description File is a centralized file of all valid FLAIR Account Codes and their titles. FLAIR Account Codes also commonly referred to as the “29-digit FLAIR Code,” are maintained in Central FLAIR.	The ChartField pages are a centralized place for all valid values and their descriptions. Once values are established, they are available for use until they are no longer needed.
FLAIR Edits	FLAIR Edits, including correlation tables, control usage of FLAIR data elements.	Combination Edits control which ChartFields are required on a transaction and which ChartFields are not allowed in a combination.
Accounting Period	Represents a fiscal month or other time span (e.g., quarterly or yearly) to capture financial transactions. During month-end processing, two months can be open at one time until the prior month is closed. During dual year processing, two periods can be open at one time, allowing for the accrual of entries to the prior year.	Represents fiscal month where detailed transactions from respective source modules and net activity in the General Ledger is posted for a set of ChartField values. More than one accounting period can be open at a time, including adjustment periods that support year-end financial reporting beyond the

Term	FLAIR / CMS	Florida PALM
		agency month-end closing process, and multiple fiscal years for budgetary control purposes.

AMFR Activities or Processes

Table 5 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 5: AMFR Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Title Agency Unique/State Standard Codes	Agencies can add Agency Unique Codes directly to the Title File (e.g., General Ledger Code, Local Funds), however, State Standard Codes (e.g., Category, Budget Entity, Expenditure Object Code) are managed by DFS A&A. Agencies primarily email requests to DFS A&A.	ChartFields values are established and maintained by both agencies and DFS A&A. Agencies use a workflow enabled electronic ChartField Request Form to submit requests for ChartField values within the agency and to DFS, A&A. Agencies and DFS can approve or deny and communicate electronically. <i>(Reference – 10.1 Set up and Maintain Chart of Accounts)</i>
Set Up New FLAIR Account Codes	New budgetary codes are received from LAS/PBS annually. There is a specific function in Departmental FLAIR (NA Function), where agencies have system access only during a designated period of time to set up new FLAIR account codes for upcoming FY prior to the start of the FY.	New budgetary ChartFields are received from LAS/PBS annually. Budgetary ChartFields are added by DFS A&A only and can be added at any time prior to the date needed using a future effective date. <i>(Reference – 10.1 Set up and Maintain Chart of Accounts)</i>
Prepare and Submit Fund Questionnaire	Separate request forms (paper) for Trust Funds and Local Funds are completed and emailed to A&A to set up or further configure for appropriate usage.	The Fund Questionnaire is a workflow enabled electronic form that facilitates the request of the additional configuration of elements to the existing Trust Funds and Local Funds. <i>(Reference – 10.1 Set up and Maintain Chart of Accounts)</i>
Add Project ID	Agencies have the ability to record and track projects in Departmental FLAIR with a Project Identifier (Project ID)	Project values are established to track costs related to Grants or Projects, which are tracked in one Project ChartField.

Process / Activity	FLAIR / CMS	Florida PALM
	<p>on the Project Information File. The Project ID is used to capture project related activity within Departmental FLAIR. In addition to or in lieu of the Project ID, some agencies track project transactions using other Master Data Elements (e.g., other cost accumulator and organization code).</p>	<p>The Project ChartField captures accounting data related to both Grants and Projects costs. Grant IDs are created in the Grants Management source module and may be associated with multiple Project ChartField values to further capture programmatic data for management reporting purposes. These values are created manually or via an interface (e.g., Florida Accountability Contract Tracking System (FACTS) and/or ABS). <i>(Reference – 10.1 Set up and Maintain Chart of Accounts)</i></p>
<p>Add Grant Number</p>	<p>Federal and State financial assistance is tracked in Departmental FLAIR with a Grant number on the Grant Information File. Agencies may use the assigned Grant number on associated transactions in Departmental FLAIR to capture grant activity. In addition to or in lieu of the Grant number, some Agencies track grant transactions using other Master Data Elements (e.g., other cost accumulator and organization code).</p>	<p>Agencies track financial activities using the Project ChartField associated to a Grant. The Grants Management source module tracks cost accumulation in the Project ChartField for enhanced management reporting on programmatic details. <i>(Reference – 10.1 Set up and Maintain Chart of Accounts)</i></p>
<p>Add Contract Number</p>	<p>The Contract Number is established in FACTS. A nightly interface updates the Title File in Departmental FLAIR. Agencies use the Contract number on all associated transactions in Departmental FLAIR to capture contract activity.</p>	<p>The Contract ChartField values are established via an interface program from FACTS. Non-FACTS Contract ChartField values are added online directly by agencies. Agencies use the Contract ChartField on all associated transactions to capture contract activity. <i>(Reference – 10.1 Set up and Maintain Chart of Accounts)</i></p>
<p>Adjust Account Balances</p>	<p>Agencies use a Departmental FLAIR transaction (TR10) to</p>	<p>Agencies use journal entries in the General Ledger module to</p>

Process / Activity	FLAIR / CMS	Florida PALM
	<p>make correction to the Departmental FLAIR records. TR10 is also used to adjust records for the correct accounting period, to record beginning balances, year-end adjustments, and prior period adjustments. TR10 entries in FLAIR do not affect subsidiary ledgers.</p>	<p>directly adjust ledger balances (i.e., correction entries, reclassifications, accrual entries, investments). Adjustments directly made in the General Ledger do not impact the source module integration. Corrections should be made in the source system where applicable. <i>(Reference – 10.2 Enter and Process Journals)</i></p>
<p>Close Accounting Period</p>	<p>Agencies must close the previous month in Departmental FLAIR. Agencies have the ability to schedule their month end closing. However, if the agency does not close in a timely manner, DFS A&A initiates a systematic close. Agencies can update/adjust records for the month until the month end closing.</p>	<p>DFS manages, coordinates, and communicates closing schedule and procedure. Upon completion of closing activities, DFS closes the previous accounting period to prevent further posting. Agencies prepare for month-end close by recording all monthly payables, receivables, potential adjustments, and corrections in the source modules proactively throughout the month. Accounting entries are continuously posted from the source modules to the General Ledger at summarized levels (e.g., Accounts Payable, Accounts Receivable, Payroll) to maintain a systematic reconciliation. Agencies have reports available to verify balances and confirm closeout of financial activities for the month, prior to month-end close. <i>(Reference – 10.3 Analyze and Reconcile Accounts)</i></p>
<p>Perform Allocations</p>	<p>As needed, allocations are maintained and calculated externally, in ABS or other tools, to distribute payroll costs and other types of expenditures or revenues (e.g., grants, projects, special programs) before they are posted to accounts in FLAIR.</p>	<p>Agencies have the option to further distribute financial activities held or accumulated at a summary level that must be recorded at a more granular level. Agencies have the option to use allocation functionality by configuring desired rules to distribute financial activities and</p>

Process / Activity	FLAIR / CMS	Florida PALM
		post to the ledger or continue to use ABS or other tools to distribute financial activities and importing to Florida PALM to post to the ledger. <i>(Reference – 10.3 Analyze and Reconcile Accounts)</i>
Close FY	At the end of the State FY, DFS coordinates and communicates the closing schedule. Agencies make prior year adjustments in the 13 th period to convert them from cash basis to accrual basis. Departmental FLAIR is closed where agencies' General Ledger nominal accounts are closed into fund equity and real accounts are rolled to the next fiscal year. As Departmental FLAIR closes each agency, a copy of the General Ledger account balances is transmitted for Comprehensive Annual Financial Reports (CAFR) preparation.	Agencies continue to follow the normal month-end close process to closeout financial activities. In addition, agencies enter and process year-end adjustments required for financial statements. DFS coordinates and communicates the year-end closing schedule and procedure. Upon completion of closing activities, DFS closes the current accounting period FY to prevent further posting. DFS continues to record adjustments in the closing fiscal year until financial statements have been prepared and submitted for audit. After the official audit has been received, the FY is closed and the balances finalized. <i>(Reference – 10.4 Close General Ledger and Consolidate Results)</i>

Budget Management (BM)

Budget Management includes a collection of business processes that:

- Manage the tracking and reporting of appropriations, allotments, and revenue estimates, including the exchange of information between LAS/PBS and Florida PALM;
- Manage budget exceptions; and
- Support the close-out of appropriations.

BM General

Appropriation balances, including Release, Reserve, and Supplementals, are received from EOG on an ongoing basis and are maintained in Central and Departmental FLAIR. Agencies have the option to allot appropriations to a lower level for internal control and management in Departmental FLAIR. In Florida PALM, appropriations are maintained and managed via one dedicated ledger which includes the ability to allot and capture estimated revenues. In general, the appropriation process, including year-end closing processes, remain the same procedurally. However, Florida PALM brings efficiencies to current processes where appropriate.

BM Terms

Table 6 below documents the legacy terms that are changing in Florida PALM.

Table 6: *BM Terms*

Term	FLAIR / CMS	Florida PALM
Year Data Element	The account code data element 'Year' is a two-digit code used to track and differentiate the appropriation year budgets across FYs in Central FLAIR and Departmental FLAIR.	The Budget Date is used to track budgets from respective FYs.

BM Activities or Processes

Table 7 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 7: *BM Activities or Processes*

Process / Activity	FLAIR / CMS	Florida PALM
Post Appropriations, Releases, Reserves, Supplementals	Upon the new FY beginning, statewide appropriations are posted to Central FLAIR from LAS/PBS. Agencies subsequently record the Departmental FLAIR appropriations to support Departmental FLAIR available balance checking.	Prior to the new FY beginning, statewide appropriations are posted using budget journals for all agencies to the LAS/PBS budgetary code level. Expenditures are subject to appropriation check to confirm legal spending authority at the LAS/PBS budgetary code level. <i>(Reference – 20.1 Enter and Process Budget Journals)</i>

Process / Activity	FLAIR / CMS	Florida PALM
Record Allotments	Agencies can manage their budgets at lower levels by allotting to other FLAIR Master Data Elements.	Using budget journals, agencies have the option to further breakout statewide appropriations to agency ChartFields to manage their budget more granularly. Furthermore, agencies may manage agency allotments at a control level such that no expenditures can proceed if expenditure amounts exceed the agency allotment amounts or other less stringent control levels. <i>(Reference – 20.1.2 Manage Agency Allotments)</i>
Record Revenue Estimates	Agencies can record estimated revenue for their respective Trust Funds in Departmental FLAIR, at a minimum, annually for reporting purposes.	Using budget journals, agencies have the option to proactively create revenue estimates prior to the beginning of financial activity. This allows agencies to continuously monitor and gauge revenue estimates compared to actuals for better management reporting capability. Optionally, agencies may continue to create revenue estimates annually. <i>(Reference – 20.1.4 Estimated Revenue)</i>
Carry Forward/Certified Forward	Agencies request approval from the Legislature to carry forward remaining operating budget balances and certify forward remaining FCO appropriation balances into the next FY. Agency Carry Forward expiration and reversion process is maintained per the guidelines provided by the Legislature.	The closing process for the State remains the same procedurally, staying in compliance with law. The closing process identifies the operating budget balances to be retained from the closing FY into the next FY. Approval is received from EOG/Office of Policy and Budget (OPB) on carry forward/FCO balances and unexpended balances are reverted. Agencies can proactively manage outstanding balances via robust reporting. <i>(Reference – 20.3.1 Carry Forward; 20.3.2 Certified Forward)</i>

Disbursement Management (DM)

Disbursement Management 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.

DM General

Disbursement functions are performed in Departmental FLAIR and Central FLAIR. Agency disbursements are entered in Departmental FLAIR and loaded into Central FLAIR nightly where the payment is processed, and a warrant is created. Multiple systems (e.g., MFMP, PCard Works, Statewide Travel Management System (STMS), and ABS) send disbursement and encumbrance information to FLAIR for processing. Florida PALM replaces both Departmental FLAIR and Central FLAIR for disbursement functions. MFMP, PCard Works, STMS, and ABS continue to interface with Florida PALM for the disbursement and encumbrance functions.

DM Terms

Table 8 below documents the legacy terms that are changing in Florida PALM.

Table 8: DM Terms

Term	FLAIR / CMS	Florida PALM
Contract	A Contract is a two-party agreement for the purchase of goods or services, or subgrants of Federal or State financial assistance. Contracts are entered into FACTS and the contract title is interfaced to FLAIR. A record is established in Departmental FLAIR, which allows users to record accounting transactions against the value.	A Contract is a two-party agreement for the purchase of goods or services, or subgrants of Federal or State financial assistance. A Supplier Contract is manually entered or integrated from FACTs or an agency business system. The information is required to record an encumbrance. <i>(Reference – 30.2 Establish and Maintain Encumbrances, and 10.1.1 Add or Modify Agency ChartField)</i>
Manual Payments	Manual payment describes a payment created by DFS outside the normal process (i.e., not through voucher creation in Departmental FLAIR and integration to Central FLAIR) and is referred to as an “8 million series” check. These payments are recorded manually in the accounting system.	A manual payment refers to any payments made outside of Florida PALM that is manually recorded in the accounting system. <i>(Reference – 30.5.1 Record Manual Payments)</i>

Term	FLAIR / CMS	Florida PALM
Payee Vendor	Payee vendor is used for applicable transactions when a recurring payment is not expected tax reporting is not applicable.	A Single Payment Supplier is used for applicable transactions, in accordance with DFS policy, when a vendor record does not exist, a recurring payment is not expected, and tax reporting is not applicable (<i>Reference – 30.3 Enter and Process Vouchers</i>).
Statewide Vendor File	An auxiliary file intended to provide the State with a single source of vendor records. The records are used in establishing encumbrances, payables, and processing payments to vendors producing warrants or EFTs.	Suppliers are maintained in the Supplier profile at a statewide level. The profiles are used to establish encumbrances and payables, and issue payments.
Vendor	Vendors are individuals or entities receiving a payment. Agencies use the Statewide Vendor File to access vendor information. The Statewide Vendor File does not include configuration information for tax reporting requirements.	Suppliers are individuals or entities receiving a payment. A Statewide Supplier File is available, but includes more data elements, including the ability to record comments and maintain a record history. The supplier record includes information relevant to the tax reporting requirements which are used in generating the 1099s for applicable suppliers and transactions. (<i>Reference – 30.1 Set Up and Maintain Suppliers and 30.6 Manage Tax Reporting</i>)
Vendor Sequence	Vendor records that have the same tax identification number (TIN) are differentiated by adding a sequence number to the end of the TIN to provide multiple payment options and locations.	The supplier location is used to record variations in how to conduct business with a supplier. The supplier location includes information such as payment terms, withholding configuration, payment method, and bank account details. (<i>Reference – 30.1 Set Up and Maintain Suppliers</i>)
Voucher	A voucher schedule document includes approved payments to one or more vendors paid from a single funding source. The voucher schedule includes the applicable accounting codes and is attached to the supporting documentation	A voucher is a digital record created for a single supplier invoice (or alternative authorizing document) which is paid from one or more funding sources. The voucher includes the applicable accounting codes, electronic

Term	FLAIR / CMS	Florida PALM
	which includes the authorization for payment.	attachments, and authorization for payment. <i>(Reference – 30.3 Enter and Process Vouchers)</i>

DM Activities or Processes

Table 9 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 9: DM Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Recording and Managing Encumbrances	Agencies use specific transaction codes to record, adjust, or liquidate encumbrances. Encumbrances are recorded for payments, such as purchase orders and contracts for goods or services, or other commitments. The encumbrance reduces available allotment budget in Departmental FLAIR but does not affect appropriations in Central FLAIR. The encumbrance is paid, adjusted, or closed, as applicable.	Encumbrances are recorded for purchase orders for goods or services, or other commitments, such as contracts, subgrants, or InterUnit obligations. The applicable budget (e.g., appropriation, release, allotment) is reduced to represent the commitment for these planned disbursements. The encumbrance is paid, adjusted, or closed as applicable. <i>(Reference – 30.2 Establish and Maintain Encumbrances)</i>
Recording Prompt Payment Compliance Dates	The State uses three dates to measure prompt payment compliance and to calculate interest, if applicable. In Departmental FLAIR, the agency records the later of the three dates (i.e. date invoice was received, date goods and services were received, and date goods and services were inspected and approved).	Agencies record all three dates, the payment date is automatically determined based on the basis date, which is the later of the three dates. <i>(Reference – 30.3 Enter and Process Vouchers)</i>
Creating and Tracking Advance Payments	Agencies may pay vendors or subgrantees before goods or services are received. A manual approval process is used outside the accounting system. Agencies use a	A Prepaid Voucher is used to record advances paid to suppliers before goods or services are received. These vouchers are subject to electronic workflow. Subsequent

Process / Activity	FLAIR / CMS	Florida PALM
	spreadsheet to track advances.	invoices are recorded against the original prepaid voucher for tracking. The accounting for the subsequent payments relieves the prepaid and records the expense. <i>(Reference – 30.2 Enter and Process Vouchers)</i>
Supporting Documentation for Voucher Approval	All vouchers are subject to audit by DFS, based on sampling. Agencies provide hardcopies of vouchers, including the supporting documentation, to DFS for audit review and payment processing.	Vouchers are subject to electronic workflow for review and approval, including DFS sampling. The voucher record includes electronic attachments for any supporting documentation. <i>(Reference – 30.3 Enter and Process Vouchers)</i>
Scheduling Payments	Agencies manually manage the pay schedule for approved invoices outside the accounting system. Vouchers entered and approved in Central FLAIR are processed overnight to produce payments.	Agencies enter vouchers as received and approved for processing in advance of the intended payment date. Approved vouchers are processed through the Pay Cycle in accordance with the selected payment terms to produce payments. <i>(Reference – 30.3 Enter and Process Vouchers, and 30.4 Process Payments)</i>
Intercepting/Holding Payments	A flag is used to mark a supplier or payment to stop or delay the release of payment by the State.	Intercept is the act of intervening to stop or delay the release of a payment. Hold is the status used to prevent the release of payments to a supplier, or for a specific voucher. <i>(Reference – 30.1.4 Manage Intercepts and 30.3 Enter and Process Vouchers)</i>
Offset Payments	When vendors are marked to have a payment intercepted for a delinquent receivable balance, such as tax levies, any payment is manually reduced and redirected to satisfy the balance.	An offset process is available to automatically reduce supplier payments. Offsets are processed in the pay cycle when the supplier record and customer record are linked. The payment is applied to satisfy an outstanding receivable balance. Liens are recorded as

Process / Activity	FLAIR / CMS	Florida PALM
		withholding rules and associated with the applicable supplier. Payments are automatically withheld and generated to the appropriate authority. <i>(Reference – 30.1.4 Manage Intercepts and 30.3 Enter and Process Vouchers)</i>
Managing the Pay Cycle	Payments are produced for approved (posted) vouchers through overnight batch processing. Payroll and retirement calendars are produced to identify scheduled pay cycles.	Pay Cycle processes approved vouchers for payment based on the scheduled payment date, and other criteria, as applicable. Cash checks are performed as part of the pay cycle. <i>(Reference – 30.3 Enter and Process Vouchers and 30.4 Process Payments)</i>
Consolidating Payments	Payments are generated for vendors by agency and funding source, which generates multiple payments to the same vendor.	Supplier payments are consolidated at various levels (i.e., at the enterprise or agency level) or vouchers are coded to not consolidate with other vouchers on a payment instrument. <i>(Reference – 30.4 Process Payments)</i>
Process Internal Revenue Service Form 1099	DFS generates 1099s which are provided to vendors to comply with tax reporting requirements. 1099 reporting is based off the accounting (object) codes used in transactions. The Statewide Expenditure Object Code list identifies the object codes which triggers 1099 reporting.	Vouchers are designated as applicable to 1099 reporting. Florida PALM can automatically generate a payment for a withholding to the appropriate authority. DFS generates required tax reports, and processes tax withholding, as applicable, based on supplier information provided from the supplier profile. Accounting codes for disbursement transactions are also used to validate the inclusion or exclusion of transactions for the 1099s. <i>(Reference – 30.6 Manage Tax Reporting)</i>

Asset Accounting and Management (AAM)

Asset Accounting and Management includes a collection of business processes that:

- Manage the records of agency property that support State operations, including financial and custodial information;
- Establish the controls that ensure the integrity of statewide financial reporting; and
- Perform month-end and year-end closing activities.

AAM General

The FLAIR Property Subsystem is used by State agencies to create and maintain asset records. The Agency Property Custodian manages and controls assets records by maintaining accounting and non-accounting information on the Property Pending and Property Master Files. Florida PALM replaces all the business functionality of the FLAIR Property Subsystem. Florida PALM includes mechanisms for online data entry, the use of templates, mass transactions, and interfaces with ABS, where applicable.

AAM Terms

Table 10 below documents the legacy terms that are changing in Florida PALM.

Table 10: AAM Terms

Term	FLAIR / CMS	Florida PALM
Asset ID	In FLAIR, the asset is recorded with an item number, which is also referred to as the Beginning Property Item Number (BPIN) field. In FLAIR, the asset property tag number and the item number are usually the same.	The Asset ID is the system assigned agency-unique identifier for the asset. The Asset ID is unique from the asset property tag number. (<i>Reference – 40.1 Acquire and Set Up Asset</i>)
Asset Property Tag Number	A decal is affixed to tangible assets for tracking purposes. The property tag number is used for inventory as the primary identifier.	The asset property tag number is not used as the primary identifier but is recorded as a data element of the asset record. (<i>Reference – 40.1 Acquire and Set Up Asset</i>)
Attractive Items	Items recorded for inventory purposes, and assigned a depreciation method code of zero, so they are not included in the depreciation process.	Attractive items are recorded as non-capitalized assets.
Chained Items	Chained items refer to asset records that are related to or associated with another property item.	Parent/child relationships are used to create functional units and can improve tracking and reporting capabilities. (<i>Reference – 40.1 Acquire and Set Up Assets and 40.2 Deploy and Maintain Assets</i>)
Property	Equipment, fixtures, and other tangible personal property of a non-consumable and non-expendable nature, the value or cost of which is \$1,000 or more and the normal	Assets are tangible or intangible items that are recorded and tracked in the Asset Module. The capitalization policy is used to classify whether the asset is

Term	FLAIR / CMS	Florida PALM
	expected life of which is one year or more; and hard bound books that are circulated to students or the general public, the value or cost of which is \$25 or more; and hard bound books, the value or cost is \$250 or more.	capitalized for financial statements, or instead tracked as an attractive item. (Reference – 40.1 Acquire and Set Up Assets, and 40.2 Deploy and Maintain Assets)
Property Pending File / Suspense File	The Departmental FLAIR table that stores the asset record generated from a disbursement transaction. The records in this table require action in order to complete the capitalization and recording of the item in the Property Master File.	Purchased assets are marked during the voucher process and included in the staging table used to create an asset record. These records require action in order to complete the asset addition process. (Reference – 40.1 Acquire and Set Up Assets)
Property Master File	The file within Departmental FLAIR that records an agency's capitalized assets for accounting and tracking purposes.	The Asset Management module, through various tables, tracks and records assets (e.g., capitalized and attractive) that allow an agency to manage the accounting, financial reporting, and physical custody of its property.
Simulated Depreciation	Agencies run simulated depreciation expense when one or more variables are revised, without running (posting) actual depreciation expense. Depreciation and accumulated depreciation are updated, as scheduled.	“What If” Depreciation is used to simulate depreciation expense, when one or more variables are revised, without running (posting) actual depreciation expense. Depreciation and accumulated depreciation are updated as scheduled. (Reference – 40.2 Deploy and Maintain Assets and 40.4 Asset Management Period Close)

AAM Activities or Processes

Table 11 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 11: AAM Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Classify Assets for Depreciation Purposes	Asset Class Code is the field used to indicate the type of asset. This value determines how the property is treated for depreciation purposes.	An Asset Category is used to describe the type of asset. The Asset Profile is used to apply asset category, depreciation methodology and useful lives

Process / Activity	FLAIR / CMS	Florida PALM
		across assets for consistency. <i>(Reference – 40.1 Acquire and Set Up Assets, 40.2 Deploy and Maintain Assets, and 40.3 Set Up and Maintain Asset Controls)</i>
Asset Capitalization and Financial Reporting	Current use fund is the fund that utilizes an asset item. Should the asset item be transferred to another fund, this new fund becomes the current use fund. Ownership fund is accounted for in a GAFR 80 Fund (General Fixed Account Group).	The purchasing fund is recorded as part of the acquisition information. The accrual of the asset (e.g., capitalization and depreciation) is managed through the Financial Reporting Ledger. <i>(Reference – 40.1 Acquire and Set Up Assets and 40.2 Deploy and Maintain Assets)</i>
Add Assets	Assets are entered manually, uploaded from ABS, or received from voucher information or through the Custodial Function (FC), which creates an item in the Property Master File through a non-accounting transaction. Purchased assets are added to the Property Pending file based on the accounting codes used.	Assets are entered manually, uploaded from ABS, or received from voucher information. Purchased assets are added to staging tables based on whether the item is marked as an asset as part of the voucher process. <i>(Reference – 40.1 Acquire and Set Up Assets)</i>
Unitize Assets	FLAIR does not fully unitize assets. If an initial asset tag number, and asset count are entered, FLAIR generates consecutive tag numbers for each asset. Cost must be manually allocated to each asset.	For the purchase of like items, the acquisition costs are unitized from a single voucher line item. Separate asset records are created automatically. Each asset has a unique identifier. <i>(Reference – 40.1 Acquire and Set Up Assets)</i>
Record Attractive Items	Agencies maintain a record of attractive items in various ways, including recording attractive items in the Property Master File at no or little cost, outside of FLAIR through ABS, or at full cost with an adjustment to not depreciate.	All assets may be entered and tracked with full cost information with the Asset Profile determining whether the item is capitalized and depreciated. <i>(Reference – 40.1 Acquire and Set Up Assets)</i>
Update Asset Information	Asset accounting information is updated through TR58s to	Accounting and non-accounting information (e.g., location,

Process / Activity	FLAIR / CMS	Florida PALM
	update Departmental FLAIR records, which is then processed through the Property Pending File. A TR16 may be used to update accounting information on the Property Master File without affecting disbursement records.	condition) may be updated on the Basic Add page within AM. <i>Reference 40.2 Deploy and Maintain Assets)</i>
Approval of Asset Disposition	Asset dispositions require various manual approval processes outside of FLAIR.	Electronic workflow is used for the review and approval of asset disposals, including internal agency approvals and those from the Department of Management Services and DFS. <i>(Reference – 40.2 Deploy and Maintain Assets)</i>

Revenue Accounting (RA)

Revenue Accounting includes a collection of business processes that:

- Manage customer information, including demographic and billing information; and
- Support the billing process for State revenues.

RA General

Today, the majority of RA activities, such as establishing customer records and issuing customer invoices, are performed in ABS. The agencies have the option to continue using their business systems for this functionality. For agencies choosing to use Florida PALM, the customer record structure allows each agency to maintain its own customer information. The billing process allows agencies to standardize, automate, and maintain billing activities, so that invoices receive proper review and approval, and generate accounting entries. Agencies have the option to interface their customer and billing data to Florida PALM.

RA Terms

Table 12 below documents the legacy terms that are changing in Florida PALM.

Table 12: RA Terms

Term	FLAIR / CMS	Florida PALM
Customer File	The Accounts Receivable Customer File contains the customer records and can be used for any FLAIR cash receipt or receivable transaction. The customer records contain minimal information.	The customer record includes many data fields to facilitate billing, accounts receivable, and collection activities. Agencies can include attachments, notes and conversations.
Inter/Intra Agency Bill/Invoice	Agencies create inter/intra agency bill/invoice in ABS and distribute to agencies.	Agencies create InterUnit bill and distribute via workflow.

RA Activities or Processes

Table 13 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 13: RA Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Establishing Customer Records	Agencies have a customer file in Departmental FLAIR. However, the majority of agencies use their business systems to manage their customers.	Agencies have the ability to create their agency-specific customers, either manually or through interfaces, and manage and maintain that relationship within Florida PALM. (Reference – 50.1 Set Up and Maintain Customer)

Process / Activity	FLAIR / CMS	Florida PALM
Billing a Customer	Agencies use outside means, such as ABS, exclusively to bill customers.	Agencies can create bills either manually or through interfaces. Bills can be emailed or printed. History and activities are tracked within Florida PALM. <i>(Reference – 50.2 Enter and Maintain Bills)</i>
Issuing a Refund to a Customer	Agencies enter a voucher in Departmental FLAIR to initiate a refund to customers; customers must be in Statewide Vendor File.	Agencies can generate refund payment vouchers through the billing functionality; customers do not have to be in the Statewide Supplier Master File. <i>(Reference – 50.2 Enter and Maintain Bills)</i>
Creating an Inter/Intra Agency Billing	Billing agencies generate bills outside of FLAIR for goods and services. Paying agencies enter a voucher to process JT payment.	Billing agencies may enter a bill through the InterUnit Billing capabilities, which are electronically sent to the paying agencies to review, update accounting, and approve. Florida PALM automatically creates a voucher to process payment. Agencies may also generate bills (i.e., not using the InterUnit Billing functionality) which may be paid by the receiving agency via voucher. <i>(Reference – 50.2 Enter and Maintain Bills)</i>

Accounts Receivable (AR)

Accounts Receivable includes a collection of business processes that:

- Manage accounting, reporting, and collection of outstanding State revenues;
- Support the intake and accounting for cash receipts; and
- Ensure that the write-off of outstanding debt is appropriately approved.

AR General

AR activities, such as managing accounts receivables, depositing, collection, and write-offs, are performed in FLAIR, the CMS application, and ABS. Florida PALM replaces FLAIR and the CMS application and provide expanded AR functionality. The agencies have the option to continue using their business systems and interface AR data into Florida PALM. Other CMS application functionality is included in the Cash Management and Treasury Management processes.

AR Terms

Table 14 below documents the legacy terms that are changing in Florida PALM.

Table 14: AR Terms

Term	FLAIR / CMS	Florida PALM
\$0 Treasury Receipt	A deposit transaction that nets to zero. Agencies use for revenue redistribution or correcting the deposit accounting.	A \$0 Direct Journal or an AR Deposit that nets to zero. Agencies use for revenue redistribution or correcting the deposit accounting.
Deposit Number	An identification number entered that matches the pre-printed deposit ticket for over-the-counter deposits. For electronic deposits, this number is obtained from the CMS application.	The deposit ID is an auto-generated number assigned to the deposit records. The agency deposit slip number is entered in a separate field that matches the pre-printed deposit ticket for the over-the-counter deposits. For electronic deposits, this number is obtained from an unverified deposit report.

AR Activities or Processes

Table 15 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 15: AR Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Record Accounts Receivable	Agencies have the ability to record accounts receivable (TR90) at a customer level throughout the year. Most	An accounts receivable item is automatically created from bills, manually created, or interfaced at a customer level. Accounts receivable balances can also be

Process / Activity	FLAIR / CMS	Florida PALM
	agencies record only at year-end at a summary level.	entered at a summary level directly in the General Ledger. <i>(Reference – 60.1 – Enter & Maintain Receivables)</i>
Record Deposit of Receipts	Agencies record deposits in Departmental FLAIR with (TR33) or without (TR30) an associated customer.	Deposits are created through Direct Journal Deposit or AR Deposit if the deposit is related to a customer. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
Clearing Fund Deposits	Agencies record deposits in Departmental FLAIR to the Clearing Fund bank account with (TR34) or without a customer (TR31). The cash receipt utility, the Departmental FLAIR CP Function, is used to automatically initiate the deposit at the concentration account which clears the Clearing Fund.	The deposit entry is recorded to the Concentration subaccount/deposit location for the amount transferred to the Concentration bank. Clearing Fund Deposits are identified as deposit type when recording a Direct Journal Deposit or AR Deposit. A report is provided to identify unreconciled Clearing Fund bank account deposits for year-end processing and reporting. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
Deposit Verification	Agencies use the CP Function in Departmental FLAIR to transfer deposits to the Deposit Verification process. An automated process matches the FLAIR deposit records to the CMS application bank deposit records. Once deposits match, the CP screen has a “V” to indicate deposits are verified.	Once agency deposit entries are finalized, an automated process matches the deposits recorded in the AR module to bank deposits in the Cash Management module. Cash Checking runs and updates the balances in the Fund. Once the deposit is reconciled, the deposit record indicates reconciled. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
Manual Deposit Verification	Agencies request same day deposit verification for large ACH or wire deposits. Treasury reviews requests and if approved, updates CMS to allow the deposit to verify in Departmental FLAIR.	Agencies request same day deposit verification for large ACH or wire deposits. Treasury reviews requests and if approved updates deposit entry to indicate verified which updates cash when posted.
Bank Deposit Consolidation	The Deposit Verification process requires the FLAIR deposit number to match the	The Bank Statement Reconciliation process requires the subaccount/deposit location

Process / Activity	FLAIR / CMS	Florida PALM
	<p>CMS application bank deposit number. Agencies enter requests into the CMS application to facilitate consolidating deposits in multiple subaccount/deposit locations into one deposit at a subaccount/deposit location. The CMS application is updated to modify the banking deposit information to reflect a consolidated deposit. This allows the Deposit Verification process to complete.</p>	<p>entered into the AR module to match the information provided by the bank record. Florida PALM does not allow the bank records to be modified. Deposits are recorded into the subaccount/deposit location where the cash was physically deposited at the bank at consolidated or detailed level. The Bank Statement Reconciliation process allows a consolidated deposit at a subaccount/deposit location to be reconciled to multiple individual bank deposits at the same subaccount/deposit location using amount and date of deposit. The Bank Reconciliation process also allows individual deposits to reconcile to individual bank statement transactions using deposit slip number and amount. <i>(Reference – 60.2 Deposit and Apply Receipts)</i></p>
<p>Bank Deposit Splitting</p>	<p>Deposits are not allowed to be recorded across agencies. Agencies enter requests into the CMS application to facilitate splitting deposits into one subaccount/deposit location into deposits at multiple subaccount/deposit locations. The CMS application is updated to modify the banking deposit information to reflect a split deposit. Each agency records separate deposits in FLAIR.</p>	<p>Deposits are recorded across agencies with appropriate security. Agencies record a single deposit at the subaccount/deposit location where the cash was physically deposited at the bank. The accounting entries can specify the multiple agencies and ChartField values. <i>(Reference – 60.2 Deposit and Apply Receipts)</i></p>
<p>Claiming Unmatched Deposits</p>	<p>Agencies use the Request Deposit Assignment in the CMS application to notify Treasury that they are claiming an unidentified deposit. Treasury verifies and</p>	<p>Agencies update the bank subaccount/deposit location or deposit slip number in the AR Deposit record so that Florida PALM can automatically match the AR Deposit to the bank</p>

Process / Activity	FLAIR / CMS	Florida PALM
	updates the CMS application to modify the banking deposit information to reflect the agency subaccount/deposit location. This allows the Deposit Verification process to complete.	statement transaction, thereby facilitating agencies' ability to claim deposits. If the agency does not have access to the subaccount, they request Treasury assistance to update the subaccount. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
Expenditure Refunds	Agencies enter deposits with an expenditure account code. Departmental FLAIR automatically initiates a voucher for a refund payment. The Expenditure Refund Form and voucher is provided to DFS for audit and approval in Central FLAIR. Once approved, spending authority is restored.	Agencies enter a Direct Journal or AR Deposit with expenditure ChartField values. The Expenditure Refund Form is attached to the deposit record. An automated workflow notifies DFS an expenditure refund deposit is ready for audit and approval. Once approved the deposit is finalized and posted, which restores spending authority. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
Processing of Returned Items	A returned item bank file is loaded into the CMS application generating a file for Central FLAIR to reduce cash in a default account code based on the agency subaccount/deposit location. Agencies enter a negative deposit in Departmental FLAIR to match the Central FLAIR record. If the default accounting code is incorrect, a \$0 Treasury Receipt is recorded to reclassify the appropriate account code.	A returned item bank file is loaded into the AR module which reduces cash in the default ChartField string based on the agency subaccount/deposit location. If the default accounting code is incorrect, a \$0 Direct Journal or AR Deposit is recorded to reclassify to the appropriate ChartField values. <i>(Reference – 60.2 Deposit and Apply Receipts)</i>
Collection of Outstanding Receivables	Limited aging and monitoring capabilities exist today. Agencies typically use their business systems for the collection activities. ABS and spreadsheets are used to send accounts to collection agencies.	Agencies can use the Collection workbench to facilitate aging and monitoring activities. Customer conversations and collection efforts can be captured in the customer records. Delinquent notices are automated and can be emailed or printed. Interfaces send

Process / Activity	FLAIR / CMS	Florida PALM
		applicable customer past due information to collection agencies. Interfaces update customer accounts based on collection agency efforts. <i>(Reference – 60.3 Perform Collections and Aging)</i>
Annual Collections Reporting	Agencies produce these reports through ABS or spreadsheets.	These reports may be generated based on data in Florida PALM. <i>(Reference – 60.3 Perform Collections and Aging)</i>
Write-Off	The majority of write-offs must be approved by DFS through an external approval process. After approval, agencies may write-off individual customer accounts, however, most agencies record write-offs only at year-end and at a summary level.	Agencies identify accounts that need to be written off. An approval workflow routes the write-off requests related to those accounts to DFS for review and approval. After approval, the individual accounts are updated to reflect write-off and accounting entries are generated. For agencies not maintaining customer accounts within Florida PALM, journal entries are recorded in the General Ledger to record the write-off at a summary level. <i>(Reference – 60.3 Perform Collections and Aging)</i>

Treasury Management (TM)

Treasury Management includes a collection of business processes that:

- Manage banking relationships;
- Manage investments and interest apportionment for agencies and external entities;
- Support reconciliation of the concentration bank account, agency sub-accounts, and the bank account balances to General Ledger balances;
- Support the management of cash transfers between bank accounts; and
- Support agency requests of DFS Treasury (Treasury).

TM General

TM activities are performed in a group of applications known as CMS. This group includes the CMS application¹, Fund Accounting, Dis-Investments, Consolidated Revolving Account (CRA), Bank Accounts, Warrant Processing, Investment Accounting, State Accounts, Archive, Special Purpose Investment Account (SPIA), and Certificate of Deposits (CD). Florida PALM replaces eight of these applications, excluding Archive, SPIA, and CD.

TM Terms

Table 16 below documents the legacy terms that are changing in Florida PALM. TM anchors to banking functionality, which uses a standardized language. Therefore, there are minimal changes to terminology driven by Florida PALM.

Table 16: *TM Terms*

Term	FLAIR / CMS	Florida PALM
Investment	Investments are the securities recorded in Investment Accounting application within CMS.	Deals are the securities recorded within the Deal Management source module.

TM Activities or Processes

Table 17 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 17: *TM Activities or Processes*

Process / Activity	FLAIR / CMS	Florida PALM
Request New Location/ Subaccount	Agencies submit requests to Treasury for new Concentration subaccounts and locations in the CMS application. Agencies submit requests for new CRA locations through a web-based form.	The Bank Account/Banking Service Request Form is a single form that routes via workflow to facilitate the request of new subaccounts or approval for outside banking services from Treasury. <i>(Reference 70.1 Manage Banking Relationships)</i>
Request to Procure Banking Services	The Request to Procure Banking Services, a web-	The Bank Account/Banking Service Request Form is the

¹ The CMS application is a single application within the group of applications known as CMS.

Process / Activity	FLAIR / CMS	Florida PALM
	based form, is used to request approval for outside banking services from Treasury.	form that routes via workflow to facilitate the request of new subaccounts or approval for outside banking services from Treasury. <i>(Reference 70.1 – Manage Banking Relationships)</i>
Need to request new Funds (e.g., Trust Funds, Local Funds)	Multiple paper and web-based forms are completed by agencies and sent to Treasury and A&A to establish new Fund codes.	The Fund Questionnaire is the form that routes via workflow to facilitate the request of new Funds, including Trust Funds and Local Funds (e.g., Clearing Funds, Revolving Funds). <i>(Reference – 70.1 Manage Banking Relationships)</i>
Treasury Research Request Needed	Agencies submit a research request in CMS that routes to Treasury’s work queue for review and resolution.	The Treasury Correspondence Form is the form which facilitates agencies ability to request research from Treasury. A workflow facilitates the routing of the form to Treasury. <i>(Reference – 70.1 Manage Banking Relationships)</i>
Request Bank Account Supplies	A Deposit Order is entered in CMS for Concentration subaccount/location supplies and a web-based form is used to request CRA location supplies.	The Treasury Correspondence Form is the form which facilitates agencies ability to order supplies. A workflow facilitates the routing of the form to Treasury and Supplier Management. <i>(Reference – 70.1 Manage Banking Relationships)</i>
Deposit Verification Process	Agencies manually transfer deposit records in FLAIR to allow the record to be matched to the bank deposit record in CMS.	Bank statement deposits are automatically reconciled daily to AR deposits, based on data attributes. <i>(Reference – 70.2 Manage and Reconcile Bank Statements)</i>
Reconciling Outstanding Payments	The Warrant Processing application within CMS is used to reconcile outstanding payments issued through Central FLAIR to payments which cleared the bank.	Bank statement reconciliation automatically matches payments which cleared the bank to payments outstanding in Florida PALM. <i>(Reference – 70.2 Manage and Reconcile Bank Statements)</i>
Deposit Transaction Correction	Agencies contact Treasury to change the status on the transaction in the	If there is a discrepancy between the bank transaction and the Florida PALM

Process / Activity	FLAIR / CMS	Florida PALM
	Departmental FLAIR CP screen. Then agencies reverse the original transaction in Departmental FLAIR and record a new transaction with the correct information.	transaction, users review the Florida PALM transaction to determine if it is correct or not. If the Florida PALM transaction is not correct, then users correct Florida PALM transaction. <i>(Reference – 70.2 Manage and Reconcile Bank Statements)</i>
Deposit Bank Transaction Correction	Agencies contact Treasury to request the correction. Treasury works with the bank to receive the correction. The exception item is held from processing until the correction is received.	When there is a discrepancy between the bank transaction and the system transaction, and the system transaction should not be corrected, Florida PALM expects the two transactions are forced to reconcile. When this happens, a new system transaction is created to account for the difference in the General Ledger. When the correcting transaction is received, a new system transaction is created to reverse the accounting entry from the forced reconciliation. <i>(Reference – 70.2 Manage and Reconcile Bank Statements)</i>
Bank Cash Forecast	Treasury performs manual transaction and balance review in Excel spreadsheets based on data from the banking portal.	The forecast is prepared in Florida PALM based on interfaced banking data and system transactions. <i>(Reference – 70.3 Manage and Forecast Bank Cash Position)</i>
Warrant to Wire Process	Agencies take warrants to Treasury to request the warrant be converted to a wire.	Suppliers are configured, on a limited basis and with Treasury approval, to receive wire transfers when vouchers are paid. <i>(Reference – 70.4 Process Bank Cash Transfer)</i>
Bank Cash Transfer Request	Agencies contact Treasury to request a transfer of cash between agency bank accounts.	Agencies enter a cash transfer request. This request flows through an electronic approval workflow. Once approved, Wires are logged with the bank and ACH/EFTs are electronically transmitted for processing.

Process / Activity	FLAIR / CMS	Florida PALM
		<i>(Reference – 70.4 Process Bank Cash Transfer)</i>
Reconcile Bank Balance to System Balance	The Bank Accounts, State Accounts, and Fund Accounting applications are used to reconcile bank balances to Central FLAIR balances.	The Book to Bank Reconciliation process reconciles month-end bank balances to month-end actuals ledger balances. This process is part of month-end processing for each bank account. <i>(Reference – 70.5 Reconcile Book to Bank)</i>
Recording Daily Trade Information	Trade transactions are manually keyed daily into the Investment Accounting application within CMS by Treasury.	The Treasury Master Interface imports investment and rate information to support the recording of investment and calculation of investment value. <i>(Reference – 70.6 Create and Maintain Deals)</i>
External Manager Investment Tracking	External manager investments are recorded in summary and accounted for manually at the end of the month in the Investment Accounting application within CMS.	External Manager deals are interfaced from the Custodial Bank daily and include the detailed security information. <i>(Reference – 70.6 Create and Maintain Deals)</i>
Floating Rate Investment Tracking	Only specific floating rate investments are purchased because the Investment Accounting application in CMS has limited ability to calculate earnings.	All types of floating rate investments are captured and calculated in Florida PALM. <i>(Reference – 70.6 Create and Maintain Deals)</i>
Amortizing Investments	Amortizing investments are only purchased by external managers because the Investment Accounting application has no ability to calculate amortization.	Amortizing investments are calculated automatically in Florida PALM. <i>(Reference – 70.6 Create and Maintain Deals)</i>
SPIA Application Integration	The SPIA application sends the daily participant transactions to the Fund Accounting application in CMS. Fund Accounting sends the daily balances and monthly apportionment back to the SPIA application.	The SPIA application calculates daily balances and sends a monthly file to Florida PALM to support interest apportionment. Florida PALM sends a monthly interest apportionment file back to the SPIA application.

Process / Activity	FLAIR / CMS	Florida PALM
		<i>(Reference – 70.7 Manage Investment Pools)</i>
Trust Fund Investment/ Disinvestment Integration	Trust Fund investment and disinvestment transactions are integrated to the Fund Accounting application in CMS from Central FLAIR.	Agencies record investment/disinvestments as journal entries in the General Ledger. Investment entries must pass Budget Check and Cash Check to validate sufficient spending authority and cash balances exist. Disinvestment entries must pass Budget Check to validate the disinvestment is not greater than the investment balance. <i>(Reference – 80.2.1 Manage Trust Fund Cash Balances)</i>
Interest and Administrative Fee Apportionment	Fund Accounting tracks the daily balances for Trust Funds and SPIA participants. Monthly, interest and administrative fees apportionment are calculated and allocated to GR, Trust Funds, and SPIA participants.	Florida PALM calculates the interest and administrative fee apportionment and records them as journal entries in the General Ledger <i>(Reference – 70.7 Manage Investment Pools)</i>
CRA Interest Apportionment	Interest apportionment to CRA is received. Agencies write checks from the CRA and deposit interest in the Advancing Fund.	Interest apportionment for CRA balances is distributed directly to the Advancing Fund. <i>(Reference – 70.7 Manage Investment Pools)</i>

Cash Management (CM)

Cash Management includes a collection of business processes that:

- Ensure adequate cash balances to support disbursements and alignment of State and federal cash management requirements;
- Support the forecast and management of cash balances within agency and general revenue funds, including managing fund loans; and
- Support the management for revolving funds located within and outside the State Treasury.

CM General

CM activities are performed in Departmental FLAIR and Central FLAIR, the CRA application within CMS, ABS, and Excel. Florida PALM replaces Departmental FLAIR and Central FLAIR, and the CRA application. ABS interface with Florida PALM. Analysis performed in Excel is supplemented or replaced by information provided by Florida PALM.

Cash is controlled at the fund level in Central FLAIR. Agencies have the option to track and control cash at a lower level for internal control and management in Departmental FLAIR. In Florida PALM, cash is maintained and managed via one dedicated ledger and controlled at the fund level. Agencies have the ability to manage and control cash at lower than fund levels.

CM Terms

CM is a collection of processes that document how processes throughout Florida PALM link together to provide end-to-end management of Fund cash. Because of this, any changes in terminology are documented in other Business Process Groupings, including AMFR, DM, and RA.

CM Activities or Processes

Table 18 below highlights key activities or processes, mapping from legacy activities or processes to Florida PALM activities or processes.

Table 18: CM Activities or Processes

Process / Activity	FLAIR / CMS	Florida PALM
Cash Check Execution	Departmental FLAIR available cash balance checking occurs at the time of transaction entry. Central FLAIR cash checking occurs at voucher post.	Agencies enter vouchers in advance of the intended date. Approved vouchers remain as outstanding payables and are processed through the Pay Cycle. Cash checking occurs at the time of payment creation in the Pay Cycle process for voucher payments. Cash checking occurs after any required approvals and prior to posting for journal entries.

Process / Activity	FLAIR / CMS	Florida PALM
		<i>(Reference – 10.2 Create and Approve Journals, 30.3 Enter and Process Vouchers, 30.4 Process Payments, 80.1 Manage Cash Checking, 80.2.4 Process InterUnit Cash Transfers)</i>
Cash Check Negative Status	Vouchers with insufficient cash to fund the payment appear in Negative “N” status in Central FLAIR. The voucher coding cannot be updated. In order to resolve, either the fund cash balance must be increased or the voucher must be deleted and re-entered to correct coding.	Journal entries or payments which fail cash checking due to fund cash errors in coding are shown as cash check exceptions and are updated to correct the coding. Cash checking is processed again. In limited cases, DFS will override the cash check error. <i>(Reference – 80.1 Manage Cash Checking)</i>
Record Trust Fund Investments	Agencies record an unencumbered disbursement (TR51) in Departmental FLAIR or request A&A enter a manual voucher in FLAIR to invest Trust Fund cash.	Agencies create a journal entry to invest Trust Fund cash. Available cash is decreased. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Record Trust Fund Disinvestment	These transactions are entered in Treasury's Disinvestments application within CMS and interface with Central FLAIR to increase cash in Central FLAIR. Agencies create transactions (TR96, TR10, or TR58) to update the cash balance in Departmental FLAIR.	Agencies create a journal entry to disinvest Trust Fund cash. Available cash is increased to support disbursements. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Fund Cash Balance Forecast	An agency’s analysis is created in Excel or ABS which may include historical data, forecasts, and comparison to actual.	Fund cash balance forecasts are created online, and historical trends are analyzed to facilitate Forecast to Actual comparisons. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>

Process / Activity	FLAIR / CMS	Florida PALM
Initiating Inter-Fund/Intra-Fund Transfers	Vouchers are entered in Departmental FLAIR to transfer cash within or between agencies. (TR51/70)	One InterUnit Cash Transfer is created that updates the accounting records for both agencies. This entry is reviewed and approved by both agencies prior to posting the entry. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Receiving Inter-Fund/Intra-Fund Transfers	Receiving agencies receive a notification via a JT report or FLAIR transaction history when the cash transfer voucher has been posted. The receipt of the transfer is recorded in Departmental FLAIR to update the cash balance (TR96).	The receiving agency is notified of the pending cash transfer via workflow which allows the receiving agency to review, update, and approve the InterUnit Cash Transfer. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
InterFund/IntraFund Transfer Corrections	Corrections must be made by both agencies in their Departmental FLAIR records.	Agencies record the transaction correctly prior to approving. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Payment of General Revenue Service Charge	Agencies run and review the GR Service Charge report in FLAIR-RDS. Discrepancies or adjustments are emailed to A&A for review and approval to update amount owed. The payment is paid on demand as an unencumbered disbursement (TR51).	A&A uploads invoices for agencies for the GR Service Charge. A&A and agencies come to an agreement on charges and the invoice is finalized. The invoice automatically creates a voucher for each agency and the amount is automatically paid on the payment due date. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
General Revenue Service Charge Report	Agencies review Report of Revenue on Trust Funds for Determination of Service Charges Owed to the General Revenue Fund for accuracy and adjust accordingly.	The Report of Revenue on Trust Funds for the Determination of Service Charges Owed to the General Revenue Fund is configured based on ChartField strings and includes more flexible calculations to reduce the need for report adjustment.

Process / Activity	FLAIR / CMS	Florida PALM
		<i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Monitoring Outstanding GR Service Charge Balance	GR Service Charge balances are tracked in an Excel spreadsheet.	GR Service Charge balances are tracked in Florida PALM as outstanding receivables. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Fund Loan Payment	Agencies record vouchers to repay Fund Loans (TR51).	Fund Loan payments are generated automatically based on the payment due date. Agencies have the ability to pay the loan in multiple payments. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Fund Loan Tracking	Fund Loans are logged into a spreadsheet to be tracked. As payments are made the spreadsheet is manually updated.	When a loan is initiated, an invoice is generated to track the outstanding loan balance. The invoice automatically creates a voucher scheduled to be paid on the due date of the loan. As agencies pay their fund loans, balances are automatically updated. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Revolving Fund Bank Transaction Details	Revolving Fund bank account payments are not recorded in Departmental FLAIR. Agencies may record payments in their ABS.	Checks issued out of Revolving Fund bank accounts should be recorded at the individual payment level as manual payments in Accounts Payable. Payment details are available on a report to support Revolving Fund Replenishment. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
CRA Bank Reconciliation	Agencies reconcile revolving fund bank accounts outside of FLAIR and the CRA application.	CRA bank statements are automatically imported into Florida PALM daily. Bank reconciliation runs immediately and reconciles bank transactions to payments recorded in

Process / Activity	FLAIR / CMS	Florida PALM
		Accounts Payable and replenishment receipts recorded in Accounts Receivable. (<i>Reference – 80.2 Monitor and Manage Fund Cash</i>)
Non-CRA Bank Reconciliation	Agencies reconcile revolving fund bank accounts outside of FLAIR and CMS.	Agencies can work with Florida PALM and their banking partner to import daily bank statements to support non-CRA Bank Account Reconciliation. Otherwise, agencies manually reconcile non-CRA Bank Account transactions in Florida PALM. (<i>Reference – 80.2 Monitor and Manage Fund Cash</i>)
Issuing Revolving Fund Checks	Agencies record checks issued from Revolving Funds from ABS or hand-write the checks.	Detailed payments are recorded as vouchers. These vouchers are associated with a payment method of manual and agencies record the check number from the agency business system or hand-written checks. (<i>Reference – 80.2.7 Manage Revolving Funds</i>)
Revolving Fund Replenishment	Revolving Fund replenishments are vouchers paid via paper warrants.	Revolving Fund replenishments are paid via ACH. (<i>Reference – 80.2 Monitor and Manage Fund Cash</i>)
Tracking Grant Payments	Grants are tracked by a variety of FLAIR transaction fields (e.g., org code, grant number, Other Cost Accumulator, and project).	In order to utilize the Grants source module functionality, grant payments are tracked based on Project ID. Projects are associated with Grants. Agencies may continue to accumulate cost and revenues associated with grants via other ChartFields. (<i>Reference – 80.2 Monitor and Manage Fund Cash</i>)

Process / Activity	FLAIR / CMS	Florida PALM
Grant Reimbursement Requests	Agencies manage payment schedules outside of FLAIR resulting in limited visibility into upcoming payments.	Scheduled payments help inform timing and amount of federal draws by providing visibility into upcoming payments. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>
Annual CMIA Report	Agencies send spreadsheets to Treasury to support the calculation of the annual Cash Management Improvement Act (CMIA) report. Treasury provides reports to agencies to review the annual CMIA report.	Agencies can interface grant data to support the calculation of the annual CMIA report. Detailed reports to review the CMIA report are provided online to agencies. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i>