

80.1 Manage Cash Checking

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Business Process Name

General Information

This document describes and depicts the process steps and supporting information for the identified State business process. Within the *Process Flow Details* section, included for each process step are:

- **Process Step ID** – A unique number assigned to each process step
- **Process Step Title** – A short description assigned to each process step
- **Description of Process** – A detailed narrative description of the process step
- **Ledger Impacts ID** – The number assigned to the documented accounting entry associated with the step

Also described below are the Ledger Impacts and *Reports*, which are displayed as icons on the *Business Process Flow Diagrams*. Finally, included in the *Terminology* section are definitions of terms which will help the reader to better understand the document.

Dependencies and Constraints

- All transactions that record fund cash movement are subject to Cash Checking.
- Agencies track and record transactions at the lowest level as required to support financial reporting needs.
- Transactions recorded to support management of cash by the Department of Financial Services, (DFS) Division of Treasury (Treasury) are not subject to Cash Checking.

Business Process Overview

Section 215.32, Florida Statutes (F.S.), requires all moneys received by the State to be deposited in the General Revenue (GR) Fund, agency Trust Funds, or the Budget Stabilization Fund, unless specifically provided otherwise by law. GR cash balances are controlled at a statewide level and are managed by DFS Division of Accounting and Auditing (A&A). Trust Fund cash balances are managed at the agency level and are controlled at the Fund level by A&A. Certain agencies are required by law to track and report cash at levels lower than the Fund level (e.g., entity, activity, funding source).

The Manage Cash Checking Business Process accounts for the control and movement of all cash into and out of Florida PALM. The Solution provides a real-time cash balance for allowing or disallowing all cash outflow transactions. Cash is controlled at the Chart of Accounts (COA) level using a hierarchy of ChartField values (e.g., Business Unit, Fund, Department). The inflow and outflow of cash is updated real-time to determine available cash. Cash is continuously monitored at the Fund level and overriding system controls for outflows at the Fund level are managed by A&A. Overriding system controls for outflows at a level lower than Fund are managed at the agency level.

Subprocess Flow Details

The table below describes steps in the business subprocess as reflected on the Process Flow diagrams. The table also reflects information associated with each step describing the intent of the specific process.

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

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Swim Lanes – Definition	<p>DFS Override Processor: DFS role responsible for overriding transactions at the Fund level</p> <p>Fund Cash Processor: agency or DFS role responsible for reviewing and resolving exceptions to Cash Checking</p> <p>Transaction Processor: agency or DFS role responsible for processing transaction in Florida PALM that are subject to Cash Checking</p>

Process Step ID	Process Step Title	Description of Process
1	Run Cash Checking	Cash Check compares the transaction from the Create/Modify Journal Business Process and/or Process Pay Cycle subprocesses to the available Fund cash. If there is cash available, the transaction continues processing as described in the Create/Modify Journal Business Process and/or Process Pay Cycle subprocesses. If cash is not available, the transaction fails Cash Check.
2	Manage Cash Check Errors	If cash check errors exist, the Transaction Processor works with the Fund Cash Processor to resolve the Cash Check exception.
3	Modify Source Transaction	If the source transaction needs accounting adjustment and should be modified, the transaction is updated at the source through the Create/Modify Journal and/or the Process Pay Cycle subprocesses.
4	Hold Transactions Until Cash Is Available	If the source transaction does not need an adjustment to the accounting, and there is a future deposit that will provide enough cash to cover the transaction, then the transaction is held until the deposit is received. After the deposit is received, the transaction automatically passes Cash Check the next time the process runs.
5	Override	If the Cash Check error is at a level lower than the Fund (e.g. sub-fund, project, grant), the Fund Cash Processor can override the cash exception and the transaction continues processing. After the override is granted, the source transaction continues processing as normal. If the Cash Check error is not overridden, the Fund Cash Processor

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Process Step ID	Process Step Title	Description of Process
		follows the Monitor Trust Fund Cash Balance and Forecast Trust Fund Cash Balance Business Processes to manage Fund balances.
6	Override	If the Cash Check error is at the overall Fund level, the DFS Override Processor reviews the request to override cash and determines if an override may be granted. In limited cases where override is granted, the source transaction continues processing as normal.
7	Review Fund Type	If the source transaction does not need an adjustment to the accounting, there is no upcoming deposit, and no override to the Cash Check error, the Fund Cash Processor returns to the Monitor Trust Fund Cash Balance Business Process to review disinvestment or loan alternatives for Trust Fund cash shortages. For GR cash shortages, the Fund Cash Processor returns to the Monitor and Forecast GR Fund Cash Balance Business Process to resolve the Cash Check error.

Ledger Impacts

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Budget Ledger – Cash Check	Decrease Spendable Cash

Reports

Report Number	Report Description	Report Frequency	Audience
R1	Cash Checking Exceptions Aging – cash check exceptions and the length of time outstanding	Periodic, On Demand	DFS Agencies
R2	Cash Check Override – all transactions for which cash check has been overridden	Periodic, On Demand	DFS

Terminology

Cash Check – the process by which Florida PALM validates that sufficient cash is available in a Fund to cover the disbursement associated with a transaction.

Chart of Accounts – compilation of uniform data codes that are used for reporting governmental assets, liabilities, equities, revenues, and expenditures to the CFO. Uniform data codes capture specific details of the assets, liabilities, equities, revenues, and expenditures that are of interest to the public.

ChartField – the Florida PALM field that stores COA information and provides the basic structure to segregate and categorize transactional and budget data.

Fund – used by governmental units to control, monitor, and report on specific resources allocated/budgeted for a specific purpose.

Trust Fund – state account(s) established by the Legislature consisting of monies received by the State, which under law or under trust agreements are segregated for a purpose authorized by law.

Business Process Flow Diagrams

Please see 80.1 Manage Cash Checking located in the [D54 Standardized Business Processes > Working > Workstream D folder](#).