

10.1 Set Up and Maintain Chart of Accounts

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Table of Contents

Table of Contents.....	2
Set Up and Maintain Chart of Accounts.....	3
General Information.....	3
Dependencies and Constraints.....	3
Business Process Overview	3
Subprocess Flow Details	4
Ledger Impacts.....	13
Reports.....	13
Terminology.....	14
Business Process Flow Diagrams	15

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Set Up and Maintain Chart of Accounts

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

- Section 215.93, Florida Statutes provides that the Florida Financial Management Information System (FFMIS) subsystems utilize the chart of accounts (COA) approved by the Chief Financial Officer (CFO). COA includes data codes, titles, and definitions used by one or more of the functional owner subsystems.
- Budgetary codes are developed and published in the Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) and transferred to Florida PALM.
- Agencies supply Enterprise DFS with additional information via the Fund questionnaire for new funds appropriated by the Executive Office of the Governor (EOG). Fund value set up is not complete without a completed Fund questionnaire.

Business Process Overview

This business process addresses how a central COA is set up and maintained in Florida PALM. This business process also supports the additions, and inactivations of ChartField values, ChartField attributes, and associated system configurations, including trees, SpeedChart/SpeedType and combination edits.

The central COA for Florida PALM consist of 11 ChartFields: Organization Code, Account, Fund, Budget Entity, Program, Category, Project, Activity, Contract, Other Cost Accumulator, and Agency Unique. ChartFields are maintained at the agency or enterprise level. Agency and enterprise ChartField ownership or maintenance determines who approves and completes updated requests to ChartField values, attributes, or related system configurations. Designated users within agencies can initiate a ChartField request. Requests can be made to create a new ChartField value, update an existing ChartField value, inactivate an existing ChartField value, or add/modify an attribute associated with a ChartField value. Agency controlled ChartFields include Project, Activity, OCA, and Agency Unique. The request routes to the appropriate approver based on that ChartField's ownership or maintenance. Agency COA Maintainers are responsible for verifying that requested ChartField values are properly authorized in accordance with established procedures. Agencies can also add SpeedCharts and SpeedTypes based upon internal needs.

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These are preconfigured ChartField combinations that can reduce the time required to enter ChartField values during transactional entry.

DFS COA Maintainers can add and maintain enterprise ChartField values based on agency needs, reporting requirements or legislation (e.g., new funds). ChartField related configuration(s) are reviewed and maintained as needed, including trees and combination edits. Budgetary values are received from LAS/PBS annually and daily. Florida PALM ChartFields for budgetary values are only added upon receipt of values from LAS/PBS. DFS can load and review budgetary values prior to the start of the new fiscal year. Agency users have access to review and confirm that all needed ChartField values are active before the new period is open for operational transactions.

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.

10.1.1 – Add or Modify Agency ChartFields	
Swim Lanes – Definition	<p>Agency COA Approver: agency role responsible for reviewing and approving/denying ChartField requests</p> <p>Agency COA Maintainer: agency role responsible for completing the requested updates and modifications to ChartFields in Florida PALM</p> <p>Agency Processor: agency role responsible for initiating ChartField requests</p>

Process Step ID	Process Step Title	Description of Process
1	Determine Need for ChartField Value	An agency determines a need for a new ChartField value addition or update. An Agency Processor initiates a ChartField value addition or update request using the ChartField Request form in Florida PALM. The Agency Processor verifies that an existing ChartField value cannot meet the agency’s need and that no other user defined field within Florida PALM is more appropriate. The Agency Processor provides all pertinent supporting documentation with their ChartField value request.
2	Initiate and Route ChartField Request	Florida PALM provides the Agency Processor the ability to initiate a request for COA changes using the ChartField Request form within Florida PALM. Requests can be made to add a new ChartField value, inactivate an existing ChartField value, or add/modify an attribute associated with a ChartField value.

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Process Step ID	Process Step Title	Description of Process
3	Review ChartField Request	The ChartField request is routed through the Florida PALM workflow process to the appropriate Agency COA Approver. An Agency COA Approver reviews the request to determine if the request is for an enterprise controlled ChartField or an agency controlled ChartField. Requests for the enterprise controlled ChartFields are routed to the DFS COA Approver. Requests for agency controlled ChartFields are reviewed by the Agency COA Approver to determine if the request is valid and consistent with the approved COA structure. The Agency COA Approver confirms the appropriate supporting documentation is provided with the request. Based on their review, the Agency COA Approver approves or denies the ChartField request.
4	Modify Request	If the request does not meet the established criteria, or additional clarification is needed, the request is returned to the Agency Processor for modification or clarification. The Agency Processor modifies the ChartField request at the direction of the Agency COA Approver and resubmits the request through the workflow for the Agency COA Approver to review and approve.
5	Configure ChartField Value	Approved ChartField requests are routed to an Agency COA Maintainer. The Agency COA Maintainer configures ChartField values and completes the requested update to establish the ChartField value within Florida PALM. The Agency COA Maintainer runs the ChartField Maintenance Report to assist with verifying configuration. Once the Agency COA Maintainer has completed the addition or update, the new ChartField value is immediately available for use in transactions and reporting.
6	Configure Attributes for Each Value	The Agency COA Maintainer configures ChartField attributes as per established criteria or upon a valid request. Attributes are used in Florida PALM to facilitate reporting. Attributes do not have a financial impact on a transaction. If a configured ChartField value needs a tree and/or combination edit update, the request routes to the DFS COA Maintainer because they are enterprise maintained configurations where only a DFS COA Maintainer can complete the request.
7	Perform SpeedType/ SpeedChart Updates	The Agency COA Maintainer determines if there is a need to create a new or update an existing SpeedType and/or SpeedChart. SpeedTypes and SpeedCharts are preconfigured ChartField combinations that can reduce the time required to input ChartField values during transactional entry. SpeedType or SpeedChart additions/updates can be completed by an Agency COA Maintainer for their agency. If SpeedType or SpeedChart updates are not required due to the creation of a new ChartField value, then there are no further preparation steps and the ChartField value becomes available for transactions.
8	COA Extract Program	Once the requested ChartField values have been added or modified they are available to be extracted via the COA Extract

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Process Step ID	Process Step Title	Description of Process
		interface program from Florida PALM to the FFMS partners and agency business systems.
9	ChartField Values to FFMS Partners	FFMS partners may receive ChartField values added or modified by the agencies via an interface file generated by the COA Extract Program.
10	ChartField Values to Agency Business Systems	Agency business systems may receive ChartField values added or modified by agencies via an interface file generated by the COA Extract Program.
11	Send Notification	The Agency COA Maintainer sends a notification to the Agency Processor to confirm the addition or modification of the requested ChartField value.

10.1.2 – Add or Modify Enterprise ChartFields

Swim Lanes – Definition	<p>DFS COA Approver: DFS role responsible for reviewing and approving ChartField requests</p> <p>DFS COA Maintainer: DFS role responsible for completing approved updates and modifications</p> <p>DFS Processor: DFS role responsible for processing ChartField requests</p>
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Process Step ID	Process Step Title	Description of Process
1	Initiate and Route ChartField Request	A DFS Processor initiates a ChartField value addition or update request using the ChartField Request form in Florida PALM. The DFS Processor verifies that an existing ChartField value cannot meet the need and that no other user defined field within Florida PALM is more appropriate. The ChartField Request form routes to a DFS COA Approver via a COA workflow in Florida PALM.
2	Review ChartField Request	<p>The DFS COA Approver reviews all enterprise ChartField value change requests received from the DFS Processor. The Office of Economic Demographic Research (EDR) reviews requests for new revenue categories.</p> <p>The DFS COA Approver verifies that the requested value is needed and that no other user defined field can meet the needs of the request.</p> <p>The ChartField value is returned to the DFS Processor if more information is required to process the request or if the request does not meet the criteria established by Florida PALM. The approver or processor can modify the request as determined by the DFS COA Approver.</p>
3	Review Revenue	A DFS COA Maintainer within EDR reviews requests for new revenue categories.

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Process Step ID	Process Step Title	Description of Process
	Category Request with EDR	
4	Validate Information	A DFS COA Maintainer within EDR validates the provided information and determines if the revenue Category is subject to revenue cap or any other special treatment.
5	Modify Request	The DFS Processor reviews and makes modifications to the request at the instruction of the DFS COA Approver. The corrected COA ChartField value change request is returned to the DFS COA Approver for further review.
6	Configure ChartField Value	Once the request is approved, the ChartField value is ready to be configured. The DFS COA Maintainer configures the value in Florida PALM based on the details from the ChartField Request. ChartField values are configured from a direct feed from external systems, namely, LAS/PBS and Florida Accountability Contracts Tracking Systems (FACTS). The interfaced ChartField values to Florida PALM go through a load and validation process. The DFS COA Maintainer runs the ChartField Maintenance Report to assist with validating the configuration.
7	Interface File from LAS/PBS	New budgetary ChartField values, or updates to existing values, are interfaced from LAS/PBS daily. The budgetary ChartField values refer to the ChartFields where appropriation is established by LAS/PBS, namely Fund, Budget Entity, and Category per Agency. The interface file that configures the budgetary ChartField values for the beginning of a new Fiscal Year, is sent earlier than the opening of the new Fiscal Year to allow adequate preparation time before loading the original appropriation budget amounts.
8	Load Budgetary Code Values	Once the interface file from LAS/PBS to load the Budgetary ChartField values is received from LAS/PBS, it is loaded to Florida PALM to establish the new values and/or making modifications to existing vales. Upon establishing the new values, the DFS COA Maintainer runs the LAS/PBS Budgetary Code Exception Report to verify the successful load of the new ChartField values.
9	Interface File from FACTS	Florida PALM receives an interface file from FACTS containing Contract ID values. Agencies create and update the Contract ID value within FACTS, and the values subsequently update Florida PALM daily.
10	Load Contract IDs	Once the interface file from FACTS to load the Contract ChartField values is received from LAS/PBS, it is loaded to Florida PALM to establish the new values and/or making modifications to existing vales. Upon establishing the new values, the DFS COA Maintainer runs the FACTS Contract IDs Exception Report to verify the successful load of the new ChartField values.
11	Configure Attributes for Each Value	The DFS COA Maintainer configures ChartField attributes as per established criteria or upon a valid request. Attributes are used in

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Process Step ID	Process Step Title	Description of Process
		<p>Florida PALM to facilitate reporting. Attributes do not have a financial impact on a transaction.</p> <p>If a configured ChartField value needs a tree and/or combination edit update, the request routes to the DFS COA Maintainer because they are enterprise maintained configurations where only a DFS COA Maintainer can complete the request.</p>
12	Perform SpeedType/ SpeedChart Updates	The DFS COA Maintainer determines if there is a need to create a new or update an existing SpeedType and/or SpeedChart. SpeedTypes and SpeedCharts are preconfigured ChartField combinations that can reduce the time required to input ChartField values during transactional entry. SpeedType or SpeedChart additions/updates can be completed by an Agency COA Maintainer for their agency. If SpeedType or SpeedChart updates are not required due to the creation of a new ChartField value, then there are no further preparation steps and the ChartField value becomes available for transactions.
13	COA Extract Program	Once the requested ChartField values have been added or modified they are available to be extracted via the COA Extract interface program from Florida PALM to the FFMIS partners and agency business systems.
14	ChartField Values to FFMIS Partners	FFMIS partners may receive ChartField values added or modified by the agencies via an interface file generated by the COA Extract Program.
15	ChartField Values to Agency Business Systems	Agency business systems may receive ChartField values added or modified by agencies via an interface file generated by the COA Extract Program.
16	Send Notification	The Agency COA Maintainer sends a notification to the Agency Processor to confirm the addition or modification of the requested ChartField value.

10.1.3 – Add or Modify Fund ChartField Values

Swim Lanes – Definition	<p>Agency COA Processor: agency role responsible for initiating requests</p> <p>DFS COA Approver: DFS role responsible for reviewing and approving ChartField requests</p> <p>DFS COA Maintainer: DFS role responsible for completing approved updates and modifications</p> <p>EOG/OPB: EOG and the Office of Policy and Budget (OPB) owns and maintains LAS/PBS, which is the source system for budgetary ChartField value values</p>
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Process Step ID	Process Step Title	Description of Process
1	Legislature Approve and Establish Funds or Inactivate Funds	EOG has the authority to establish funds or mark funds for inactivation.
2	Configure Fund Values	EOG establishes or modifies the Fund values within LAS/PBS. A file containing the established State Fund and Fund values is produced. The State Fund value is one digit long. The Fund value is three digits long.
3	Transmit State Fund and Fund Code Values	LAS/PBS transmits all budgetary ChartField values daily via an interface file with Florida PALM. The file contains the State Fund and Fund values.
4	Load Values to the Fund ChartField	Florida PALM receives and processes the file transmitted from LAS/PBS. Fund ChartField value updates are made based on the budgetary Fund values received. ChartField Maintenance Reports are produced to indicate if new ChartField values have been established or if the values have been deactivated. Agencies must submit a completed Fund questionnaire for all new Fund value requests to DFS.
5	Identify Need for Fund	Agencies can request for a local Fund to be established. Agencies must work with EOG/OPB regarding legislatively authorized Funds.
6	Prepare Fund Questionnaires (Fund questionnaire)	A Fund Questionnaire is required by DFS to support the setup of legislatively authorized Funds in Florida PALM. The Agency COA Processor must complete a Fund questionnaire for the new legislatively authorized Fund. Fund questionnaires contain many of the attributes needed to be associated to the Fund for reporting purposes.
7	Review Local Fund Request Form	An Agency COA Processor must submit the Local Fund Request form to establish a local Fund in Florida PALM. The form is subject to internal agency approvals. Once approved, the form routes to the DFS COA Approver for review. The DFS COA Approver ensures that the information is accurate and the need for a local Fund is validated.
8	Configure Fund ChartField Value	The approved request for a local Fund to be added or modified routes to the DFS COA Maintainer to configure the ChartField value within Florida PALM. State Fund values are unique for all local funds.
9	Configure Attributes for Each Fund Value	The DFS COA Maintainer adds or modifies attributes associated with the Fund ChartField value based upon the Fund questionnaire, the Local Fund Request Form, or other standard criteria for Enterprise controlled ChartFields. Attributes are used

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Process Step ID	Process Step Title	Description of Process
		within Florida PALM as a reporting tool. The attribute does not have a financial impact upon the transaction. The DFS COA Maintainer completes tree and/or combination edit update as need.
10	Perform SpeedType/ SpeedChart Update	SpeedTypes and SpeedCharts are preconfigured ChartField combinations that can reduce the time required to input ChartField values during transactional entry. The DFS COA Maintainer creates or modifies existing SpeedTypes or SpeedCharts for enterprise controlled values based on the ChartField value change request.
11	Route Fund Information to Treasury	Fund information routes to treasury for local Fund bank accounts.
12	COA Extract Program	The COA Extract Program identifies and extracts added or modified ChartField values for legislatively authorized Funds.
13	ChartField Values to FFMS Systems	FFMS partners may receive ChartField values added or modified by the Agencies via an interface file generated by the COA Extract Program.
14	Send Notification	The DFS COA Maintainer sends a notification to the Agency Processor to confirm the addition or modification of the requested ChartField value.

10.1.4 – Add or Modify Project Values

Swim Lanes – Definition	<p>COA Maintainer: agency role responsible for completing the requested updates and modifications to ChartFields in Florida PALM</p> <p>Grant Maintainer: agency role responsible for maintaining and managing grants</p> <p>Project Maintainer: agency role responsible for maintaining and managing projects and activities</p>
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Process Step ID	Process Step Title	Description of Process
1	Identify Need for Project	A Grant Maintainer will identify a need for a new Project value.
2	Grant Information from Agency Business Systems	If the agency has an agency business system with grant information, the Grant Maintainer extracts the grant information and prepares the data to be loaded into Florida PALM.
3	Grant Titling Information from FACTS	Titling information from FACTS is interfaced into Florida PALM.
4	Load Grant Information	The Grant information is loaded into Florida PALM via an automatic system process.

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Process Step ID	Process Step Title	Description of Process
5	Enter Grant General Information	For projects associated with grants, the Grant Maintainer creates Project ChartField values in the Grants module. The Grant Maintainer enters basic grant information on the Proposal page, which includes proposal description, title, name of sponsor, name of program director, purpose, type, start date, end date, and number of periods. The Grant Maintainer defines the number of periods. Periods are used for setting up budgets. Once all information is entered, the proposal status is set to Draft and the project is defined for the proposal.
6	Enter Grant Project and Activities Information	The Grant Maintainer enters project information in the Projects tab of the Maintain Proposal page. Project information includes Project ID, description, agency, and contact information. The Project ID is set to NEXT before saving. The next available Project ID is assigned to the project upon save. A proposal may contain one or more projects. The Grant Maintainer can add additional projects at a later date.
7	Update Grant Status to Submit	Once the all the necessary information has been entered, the Grant Administration updates the proposal status to Submitted.
8	Generate Award	Once the grant related project is approved for funding, the Grant Maintainer generates the award.
9	Create Customer Contract ID	The Generate Award process creates a Customer Contract ID, adds a contract line to the contract, associates the grant related projects and activities with the contract line, and creates billing and revenue recognition plans.
10	Create Award ID (Profile Record)	The Generate Award process creates an Award ID. The Award ID is system generated and auto-numbered. The Award ID is the primary record number and contains award details in Florida PALM.
11	Extract Project Information from Agency Business Systems	The Project Maintainer extracts project information from agency business systems and prepares the data to be loaded into Florida PALM.
12	Load Project Information	The Project Maintainer loads the extracted project information into Florida PALM via spreadsheet upload.
13	Create/Update Project	The Project Maintainer can create a blank project, use a template, or copy an existing project. The Project Maintainer enters basic grant information on the Project Definition page, which includes the project title, description, type, start date, and end date.
14	Create/Update Activity	The Project Maintainer creates or updates activities that relate to the project. The Project Maintainer runs the ChartField Maintenance Report to verify successful project and activity creation.
15	Perform SpeedType/	The Agency COA Maintainer determines if there is a need to create a new or update an existing SpeedType and/or

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Process Step ID	Process Step Title	Description of Process
	SpeedChart Update	SpeedChart. SpeedTypes and SpeedCharts are preconfigured ChartField combinations that can reduce the time required to input ChartField values during transactional entry. Agency COA Maintainers complete SpeedType or SpeedChart additions/updates for their agency.
16	COA Extract Program	The COA Extract Program identifies and extracts created or modified ChartField values.
17	ChartField Values to Agency Business Systems	The COA Extract Program transmits the values to FFMS partners and agency business systems via an interface file.
18	Notification Sent	The Agency COA Maintainer notifies the Grant Maintainer and/or Project Maintainer to confirm the addition or modification of the requested Project ChartField value.

10.1.5 – Set Up and Maintain Trees and/or Combination Edits

Swim Lanes – Definition	DFS COA Maintainer: DFS role responsible for completing approved updates and modifications
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Process Step ID	Process Step Title	Description of Process
1	Add/Update ChartField Value in Tree	The DFS COA Maintainer adds new ChartField values or updates existing ChartField values in ChartField trees. ChartField values must be included in the tree to be reported correctly when running a report using a tree. Otherwise, balances may not show an accurate reflection of recorded transactions.
2	Add or Update New Ranges	The DFS COA Maintainer updates tree ranges as necessary to facilitate desired reporting needs. Based on the value of the ChartField request, an existing range may need to be created or updated. The DFS COA Maintainer determines if combination edit rules need to be updated.
3	Update Combination Edit Rules	Combination edit rules are driven by an anchor ChartField. When Combination Edit is run, Florida PALM searches for the anchor ChartField defined in the Combination Edit rule first and then matches the other ChartFields in combination. When the ChartField value addition or update impacts an existing combination edit rule, the DFS COA Maintainer updates the combination edit rules.
4	Create/Validate Combination Edit Trees	The DFS COA Maintainer creates combination edit trees or validates existing combination edit trees based on the ChartField addition to update.

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Process Step ID	Process Step Title	Description of Process
5	Build Combination Edit Data	The DFS COA Maintainer runs the Build Combination Data process to enable Combination Edit rules. This process is run whenever a new ChartField or combination edit rule is created.

Ledger Impacts

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
N/A		

Reports

Report Number	Report Description	Report Frequency	Audience
R1	ChartField Maintenance Report – listing of ChartField values established	On Demand	Agency, DFS Enterprise
R2	SpeedType/SpeedChart Maintenance Report – listing of SpeedTypes/SpeedCharts combinations established	On Demand	Agency, DFS Enterprise
R3	LAS/PBS Budgetary Code Exception Report – listing of exceptions generated by LAS/PBS budgetary ChartField value load	Daily, On Demand	DFS Enterprise
R4	FACTS Contract IDs Exception Report – listing of exceptions generated by FACTS contract ID load	Daily, On Demand	DFS Enterprise

Terminology

Agency Business System – system, database, or other source of data wholly owned and operated by a state agency.

Attribute – provides the ability to record additional characteristics about individual ChartField values for reference or reporting purposes.

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.

ChartField String – a combination of ChartField values use to process entries within Florida PALM.

Clearing Fund – local funds established by an agency and approved by the Treasurer for use as a depository for cash to account for collections pending distribution to the appropriate State Fund.

Combination Edit – Florida PALM feature to set and enforce criteria for filtering out unwanted journal entry lines to ledgers based on combinations of ChartFields and their values.

Configure – arrange or create values in a manner that is compliant with the criteria established by Florida PALM.

Local Funds – used to account for funds (resources) held outside the State Treasury.

Revolving Fund – any Fund, except an authorized clearing Fund or other Fund specifically provided by law, maintained by an agency outside the State Treasury at a financial institution which is used to make disbursements on behalf of that agency or the State; any imprest Fund maintained as cash-on-hand by an agency and used to make disbursements; or any imprest Fund maintained as cash-on-hand by an agency for the purpose of making change for cash payments received by the agency for goods or services.

Speed Chart – preconfigured ChartField combinations that can reduce the time required to enter ChartField values during transactional entry. SpeedCharts are used in the Procurement and Accounts Payable modules. Speed Chart identifiers are not autogenerated and will need to be established and maintained by agency.

Speed Type – preconfigured ChartField combinations that can reduce the time required to enter ChartField values during transactional entry. SpeedTypes are used in the General Ledger and Accounts Receivable modules. Speed Type identifiers are not autogenerated and will need to be established and maintained by agency.

Tree – trees are tools that provide the ability to organize ChartField values in a hierarchical manner and are mainly used in setting up security, in combination editing, and for reporting. They

are used to summarize ChartField values so that the summary levels can be used in other areas of Florida PALM.

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

Business Process Flow Diagrams

Please see 10.1 Set Up and Maintain Chart of Accounts located in the [D54 Standardized Business Processes > Working > Workstream A folder](#).

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