**Agenda and Welcome:** Facilitated by Janice Jackson, Florida PALM

Ms. Janice Jackson, Florida PALM, welcomed attendees and provided an overview of the agenda, which included a recap of the Budget Structures, Budget Structures Deep Dive, an Illustrative Accounting Journey, Wrap-up, and Next Steps.

**Budget Structures Recap:** Facilitated by Janice Jackson, Florida PALM

After reviewing the agenda and welcoming participants, Ms. Jackson reviewed the COA Structure and key terminology.

A participant from the Department of Children and Families (DCF) asked if the Other Cost Accumulator (OCA) field could be used as a ChartField element to control the Allotment Budget Structure. Ms. Jackson responded OCA was not included in the Structure due to strictness of the configuration, however detailed conversations can be held to discuss the need to have OCA. Once new/different structures are created, they are locked. In addition to DCF, the Agency for Persons with Disabilities (APD), and Department of Health (DOH) are other organizations that also budget using OCA. This topic was placed on the Parking Lot for further discussion.

A participant asked about the relationship between Grants and Projects in the system, limiting the Budget Structure to certain grants and if they can be processed individually. Ms. Jackson responded the Project ChartField is the controlling factor and the Grants ChartField is behind the scenes, tied to the Project. Mr. Binoy Saha, Florida PALM, added the Budget Structures will make the accounting transactions subject to budget checking. Project is the only ChartField within the Budget Structure that controls the accounting. Grants, when configured, are related to Projects. The Grants Module will take care of further Grants Management related functions.

A participant asked for confirmation on whether there is a one to one relationship between Project and Grant numbers. Mr. Saha and Ms. Jackson answered that although the relationships could be one to one, many to one, or many to many, the interface logic allows for a one to one relationship.

**Budget Structures Deep Dive:** Facilitated by Robert Hicks, Florida PALM

Mr. Robert Hicks, Florida PALM, presented the Budget Structures Deep Dive. A participant asked how salaries are handled if inadvertently paid from an incorrect fund. Mr. Hicks answered payroll...
will not be stopped. Mr. Hicks also mentioned there are times when extenuating circumstances (i.e., disasters) justify exemption of the control mechanism in Florida PALM.

Budget Ledgers and Ledger Groups: Facilitated by Rob Hicks, Florida PALM
Mr. Hicks began this section by stating Ledger Groups are comprised of two types: expense and revenue. A participant asked if it were possible to encumber in excess of what is appropriated (over encumber) and mentioned FLAIR doesn't currently prevent it. Mr. Hicks answered a few organizations have inquired about the need to over encumber and that Florida PALM Project management is looking into a decision on the matter. Participants mentioned examples of when they over encumber (e.g., encumbering without actual authority and encumbering at appropriation level rather than release level). Another participant asked if encumbrances can be done in Florida PALM, and Ms. Jackson responded yes.

Budget Journals: Facilitated by Robert Hicks, Florida PALM
Mr. Hicks began this section by stating Budget Journals are used to record transactions with varying levels of control. They are recorded in the Budget Detailed Ledger. Budget Journals have the following recording characteristics:

- Utilize budgetary and transactional ChartField values.
- Appropriations are loaded at the Florida PALM Budgetary Fund level.
- Daily budgetary activity occurs at the Florida PALM Transactional Fund level.

A participant asked if it were possible to roll up to the highest level on the tree to see appropriations and releases. For example, if budget is dispensed to different program areas, is the participant able to roll it back up and see the appropriation and release at the highest level to see everything. Mr. Hicks answered yes. Mr. Hicks went on to say that organizations may have several sub-funds that can be used for allocating appropriations, but as a reminder only the Legislature provides appropriations. Mr. Hicks also mentioned this tool allows organizations to create their own Reserves or holdbacks from a standpoint of not allocating all available appropriations.

A participant asked if the Transactional Fund Level was Business Unit specific or at Enterprise level, and Mr. Hicks answered yes. Each fund is on the Budgetary Fund Tree and appropriated at the Budgetary Fund Level.

A participant asked if the ‘7’ in the account code was a representation for expense and not a representation for object code and GL. Mr. Hicks responded appropriations are currently received with a generic object code number. Florida PALM will collaborate with LAS/PBS to determine the appropriate future account code designations.

Mr. John Mounts, DBPR, asked for clarification on whether the transactional fund level values were Enterprise-wide and if two different organizations could have the same transactional fund values. Ms. LaVondria Norton, Florida PALM, responded the value will be Enterprise-wide but like the Fund ID (FID) concept currently in FLAIR. The FID concept is unique to organizations since they are established and set up by A&A. Business Units are granted authority by LAS/PBS to make transactions. One organization is not able to process a transaction for a different Business Unit because all ChartField string elements to make the transaction relevant. Though some organizations may share a ChartField (e.g., FID) the entire ChartField string is what makes the transaction relevant and gives value to the organization. For this reason, Operating Level
Organization (OLO) must be included on transactions today in FLAIR. This concept is being emulated in Florida PALM.

A participant asked if a budget year was the same as a calendar year. Mr. Hicks responded budget year was equal to a fiscal year. He then guided participants into the first Activity.

Mr. Hicks began a discussion on allotments and stated allotments are used to manage budget lower than appropriations. A participant asked if allotments are mandatory. Mr. Hicks responded allotments aren’t mandatory, they’re encouraged. Mr. Hicks noted that all current state organizations stated in the COA Questionnaire their usage of allotments therefore he foresees continuance in Florida PALM. Another participant asked if any fields within Florida PALM are mandatory. Mr. Hicks demonstrated on screen the mandatory ChartFields.

A participant asked if the first digit in the appropriation fund must be carried down into the allotments. Mr. Hicks answered no, the first digit doesn’t have to be carried down into the allotments. The last two digits are assigned to the sub-fund. The sub-fund levels are budgetary or transactional.

Another participant asked if it was possible to allot to the fund level rather than sub-fund, if the organization doesn’t utilize sub-funds. Mr. Saha answered allotments have been set at the transactional level in Florida PALM. For all budgetary funds, there is at least one transactional level fund.

**Available Budget Balance: Facilitated by Robert Hicks, Florida PALM**

Mr. Hicks summarized the available budget balance formula as:

\[
\text{Available Budget Balance} = \text{Budget} - \text{Encumbrances} - \text{Expenditures}
\]

A participant asked if vendor name is visible on the budget lines. Mr. Saha responded the footsteps icon is a clickable drill down that navigates to the source module transaction where vendor names are displayed.

A participant mentioned trust funds must have appropriations, release, and cash, and asked where cash would show on the screen. Mr. Saha answered the cash parameters would replace the budget parameters shown in the demonstration.

Another asked if the State of Florida uses foreign currency. Mr. Hicks responded PeopleSoft is a worldwide Software System that considers all currencies, and Florida PALM will be configured for U.S. Dollars.

**Budget Checking: Facilitated by Robert Hicks, Florida PALM**

Mr. Hicks began this segment by stating transactions are subject to budget check based on account types which are expenditure and revenue.

A participant asked if overrides were possible in situations of insufficient budget. Mr. Hicks responded budget amendments will continue as they are currently done to request additional release or adjustments between categories.
A participant mentioned their multiple program areas roll up to different Internal Budget Indicator’s and asked if release and reserve is specific to individual fund levels, or if you can allow payments to go through based on the roll up. Mr. Hicks responded yes. Organizations can set up trees and may also choose the track with budget control option for this type of scenario. The participant also asked if organizations could choose the control level for allotments and Mr. Hicks responded yes.

Another participant asked if there was flexibility to allot at one level and have control set at a different level. Mr. Saha stated we could incorporate the functionality of trees to facilitate the organizational ChartField levels; however, this is a parking lot item from a previous session.

A participant asked how to fix allotments if they are set at control and there is no overriding. Mr. Hicks and Mr. Saha responded organizations can override allotments based on role level security. More information on this process is found in the standardized business process model 20.2, Budget Execution and Management.

A participant asked if there is workflow to the supervisor when the budget check exception message displays and what is the timing sequence. Mr. Saha responded there is no workflow built into the test environment. The timing sequence in the design is for the transaction to fail and show the transaction in error. The transaction is then in the applicable queue to be overridden. The transaction should fail however many budget structures it is attached to. The roles determine who the transactions are assigned to. This design consideration was taken as a parking lot item.

A participant asked if there is a way to do multiple overrides on multiple transactions if many transactions failed or had to be resubmitted; as opposed to doing transaction by transaction. This was taken as a parking lot item for design consideration.

A participant mentioned that sometimes, after being budget checked, organizations make expenditure corrections due to insufficient release balances. The participant wanted to know if there was a way to track those types of movements. Mr. Hicks responded there are several options to consider through configuration.

Budget Year: Facilitated by Robert Hicks, Florida PALM

Mr. Hicks began this segment by stating all transactions are tracked against the appropriate budget year via budget date. A participant asked if it were possible to split payments from two different budget years from different vouchers. Mr. Hicks responded yes. Accounts Payable (AP) will allow multiple funding lines on the voucher.

Illustrative Accounting Journey: Facilitated by Janice Jackson, Florida PALM

Multiple activities made up the accounting journey that participants completed. Participants were instructed to take the activities back to their organizations and apply the ChartField values to see if they can be used within their organizations, using the concepts learned.

A participant mentioned that State program is a field that must be used in accordance with LAS/PBS. Ms. Jackson responded the State program component is correlated on the Codes and Titles file. Ms. Jackson mentioned Florida PALM would confirm that State Program comes as a part of the appropriations.
A participant asked why account number was used. Mr. Saha responded when appropriations are sent from LAS/PSB, FLAIR assigns a default object code that begins with a 9. Florida PALM will continue that process.

Another participant asked if new and existing appropriations are added together. Mr. Saha responded if the new appropriation is received and correlates to the originating year; the budget journals will have an aggregate balance. If the new appropriation is received in a new fiscal year; the budget journal balances are separate and distinguished by budget years.

A participant asked if budget year is recorded on allotments. Mr. Saha responded all budget journals have budget year recorded. The year (field) on project budget structure is open. An error is not received if a budget year other than the current year is entered.

A participant asked if there is a category for Operating Capital Outlay when entering expenses. Ms. Jackson responded yes.

**Wrap-Up and Action Items: Facilitated by Janice Jackson, Florida PALM**

Ms. Jackson closed out the meeting by confirming the next meeting for the Group and the upcoming Office Hours. Ms. Jackson asked all organizations to consider the presented structure and how it could be applied at their organization.

The meeting concluded at 12:00 p.m.