

50.2 – Enter and Maintain Bills

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General Information

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

The Dependencies and Constraints section describes any conditions or criteria that impact how or when the business process should be executed. These could be set within Florida PALM or from external sources (i.e., Law or Rule).

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

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

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

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

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

Dependencies and Constraints

- Agencies use various business systems for billing which may limit adoption of the billing functionality in Florida PALM
- A customer record must exist in Florida PALM prior to billing
- The InterUnit Billing subprocess is used for billing goods and services and should not be used for non-operating cash transfers

Business Process Overview

The Enter and Maintain Bills business process is within the Revenue Accounting (RA) business process grouping. RA includes a collection of business processes that:

- manage customer information, including demographic and billing information; and
- support the billing process for State revenues.

This business process addresses how the State issues invoices to customers, including grantors, for money due to the State. This business process also supports automation of billing activities.

The business subprocesses included are:

- 50.2.1 – Customer Billing
- 50.2.2 – Refund/Credit Invoice
- 50.2.3 – InterUnit Billing

Florida PALM allows agencies to standardize, automate, and maintain billing activities, so that invoices receive proper review, approval, and generate accounting entries. Once bills are finalized, invoices are processed for aging, collections, and payment application.

Bill records include information such as bill type, customer, and payment terms. Agencies can create InterUnit, Installment, Recurring, and Consolidated bills. Attachments and notes can be added to the bill for support and reference. Agencies can choose to deliver invoices by email or mail.

Section 215.26, Florida Statutes, states in part, applications for refunds shall be filed with the Chief Financial Officer or with the unit of State government, which initially collected the money, within three years. Three years is generally interpreted as meaning three years from the date of deposit into the State Treasury.

Agencies can process refunds or credit invoices to adjust customer accounts for overpayments, credit balances, disputed services, and invoice corrections. Agencies can also process InterUnit billing for goods or services incurred between agencies or within their agency.

Business Process Flow Details

The tables below describe steps in each business subprocess as reflected on the Business Process Flow Diagrams. The tables also reflect information associated with each step describing the intent of the specific process.

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

Table 1: Customer Billing

50.2.1 – Customer Billing		
Swim Lanes – Definition	Agency Billing Approver: agency role responsible for approving invoices Agency Billing Processor: agency role responsible for creating invoices	
Process Step ID	Process Step Title	Description of Process
1	Need to Create Customer Invoice	The Agency Billing Processor creates an invoice for goods or services provided to a customer. Expenditure Refund invoices are also created to track money due to the State.
2	Online Enter Bill	The Agency Billing Processor can create a manual bill to the customer record.
3	Spreadsheet Billing Data	The Agency Billing Processor can create bills using a spreadsheet upload method. This method is generally used when recording multiple bills.
4	Import Billing Data	An automated process loads the billing data via spreadsheet in Florida PALM.
5	Billing Data	Billing data is interfaced into the Billing module.
6	Import Billing Data	This process imports the interface file to load data in Florida PALM.
7	Create Bill	In creating a bill, the Agency Billing Processor can create a Recurring, Standard, Express, or Consolidated bill. For project and grant related bills, the Agency Billing Processor uses the General Ledger (GL) All Transactions Report as supporting documentation for billing.
8	Maintain Bill	The Agency Billing Processor can update/change billing header and line details (e.g., amount or ChartField values).
9	Create Pro Forma	The Agency Billing Processor creates the Pro Forma invoice. If the agency does not require a workflow, the Agency Billing Processor reviews the Pro Forma for discrepancies and continues the billing process.
10	Review Pro Forma	If the agency implements a billing workflow, the Pro Forma is sent to the Agency Billing Approver to review and approve. The approval page includes drill down capability to view the

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Process Step ID	Process Step Title	Description of Process
		<p>transaction level details of the bill. The Pro Forma must be approved before the invoice is finalized.</p> <p>If the Agency Billing Approver finds discrepancies during the review, the Pro Forma is sent back to the Agency Billing Processor for correction before the final invoice is generated.</p>
11	Execute Bill Status Change (RDY)	If the Pro Forma is approved through workflow and does not have any changes, the bill status field is automatically updated to ready (RDY) for finalizing and generating an invoice.
12	Finalize & Print Invoice	The Process Final Invoices job executes the finalization process, which selects, validates, and prepares bills that are ready for invoicing. No further changes can be made to the billing data after this process is completed. The bill status changes from RDY to invoice (INV).
13	Email Invoice	If set for electronic delivery, invoices are emailed to customers.
14	Mail Printed Invoice	A hard copy of the invoice can also be printed and mailed to the customer.
15	Currency Conversion	This is an automated system process that runs nightly and is needed before the billing activities can load to Accounts Receivable (AR) or GL.
16	Preload	This is an automated system process that runs nightly and verifies that the preliminary accounting information is correct.
17	Create GL Accounting Entries	This is an automated system process that runs nightly and creates accounting entries for billing activities.
18	Request Budget Check	This is an automated system process that runs nightly. The Budget Check process tracks the recognized and collected revenue balances and compares it against the revenue estimate.
19	Load to Accounts Receivable	This is an automated system process that runs nightly. The Load AR Pending Items process loads receivable data from Billing to AR so that invoice information can post to customer accounts. The Agency Billing Processor can follow the Set Pending AR to Post process to review pending items in the AR module.

Table 2: Refund/Credit Invoice

50.2.2 – Refund/Credit Invoice		
Swim Lanes – Definition	Agency Billing Approver: agency role responsible for approving invoices Agency Billing Processor: agency role responsible for creating invoices	
Process Step ID	Process Step Title	Description of Process
1	Need to Create a Refund or Credit Invoice	The Agency Billing Processor needs to process a refund or credit invoice to a customer (e.g., overpayment, credit balance, disputed service, or invoice correction). If a refund is not associated with an existing customer, a refund is created as a one-time supplier payment through the Enter/Update Voucher Process. Attachments can be added as support for a refund/credit invoice.
2	Online Enter Refund or Credit Bill	The Agency Billing Processor can create a manual bill to the customer record for a refund or credit.
3	Spreadsheet Refund/Credit Data	The Agency Billing Processor can create bills using a spreadsheet upload method. This method is generally used when recording multiple bills.
4	Import Refund/Credit Data	An automated process loads the billing data via spreadsheet in Florida PALM.
5	Billing Data	Billing data is interfaced into the Billing module.
6	Import Billing Data	This process imports the interface file to load data in Florida PALM.
7	Create a Maintenance Worksheet	If a receivable is being refunded, the Agency Billing Processor uses the Maintenance Worksheet. A Maintenance Worksheet is a workspace for adjusting posted receivables. Once the worksheet is completed, it is sent for review and approval through the workflow. If needed, the Application for Refund form is attached to the Maintenance Worksheet to provide support for the refund.
8	Set Worksheet to Post	If approved, the system sets the Maintenance Worksheet to post. Once completed, this allows the Receivables Update to post the refunds in AR. If not approved, the workflow routes back to the Agency Billing Processor to update and correct the worksheet.
9	Run ARUPDATE	This process selects the refunds ready for posting and generates accounting entries.
10	Process Receivable Refund	This is an automated system process that runs nightly. The Receivable Refund Request process builds a voucher in Accounts Payable (AP) and generates the refund payment.
11	Process Customer Statement	This is an ad hoc system process that gathers customer and AR data to produce customer statements as supporting documentation for a refund.
12	Create Credit Bill	If a credit invoice is being created, the Agency Billing Processor creates a Standard bill or uses the Adjust Entire Bill

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Process Step ID	Process Step Title	Description of Process
		option. The Agency Billing Processor enters the bill header and bill line details (e.g., identifier and description). The Agency Billing Processor can attach supporting documentation.
13	Maintain Bill	The Agency Billing Processor can update/change billing header and line details (e.g., amount or ChartField values).
14	Create Pro Forma	The Pro Forma is used to review and approve the credit invoice before it is finalized. If the agency does not require a workflow, the Agency Billing Processor reviews the Pro Forma for discrepancies and continues the billing process.
15	Review Pro Forma	If the agency implements a billing workflow, the Pro Forma is sent to the Agency Billing Approver to review and approve. The approval page includes drill down capability to view the transaction level details of the bill. The Pro Forma must be approved before the invoice is finalized. If the Agency Billing Approver finds discrepancies during the review, the Pro Forma is sent back to the Agency Billing Processor for correction before the final invoice is generated.
16	Execute Bill Status Change (RDY)	If the Pro Forma is approved through workflow and does not have any changes, the bill status field is automatically updated to RDY for finalizing and generating an invoice.
17	Finalize & Print Invoice	The Process Final Invoices job executes the finalization process, which selects, validates, and prepares bills that are ready for invoicing. No further changes can be made to the billing data after this process is completed. The bill status field changes from RDY to INV.
18	Email Invoice	If set for electronic delivery, invoices are emailed to customers.
19	Mail Printed Invoice	A hard copy of the invoice can also be printed and mailed to the customer.
20	Currency Conversion	This is an automated system process that runs nightly and is needed before the billing activities can load to AR or GL.
21	Preload	This is an automated system process that runs nightly and verifies that the preliminary accounting information is correct.
22	Create GL Accounting Entries	This is an automated system process that runs nightly and creates accounting entries for billing activities.
23	Request Budget Check	This is an automated system process that runs nightly. The Budget Check process tracks the recognized and collected revenue balances and compares it against the revenue estimate.
24	Load to Accounts Receivable	This is an automated system process that runs nightly. Load AR Pending Items is the loading of receivables from Billing to AR so that invoice information can post to customer accounts. The Agency Billing Processor can follow the Set Pending AR to Post process to review pending items in the AR module.

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Table 3: InterUnit Billing

50.2.3 - InterUnit Billing		
Swim Lanes – Definition	Agency Billing Approver: agency role responsible for approving invoices Agency Billing Processor: agency role responsible for creating invoices Receiving Agency Billing Approver: agency/agency unit role responsible for approving invoices	
Process Step ID	Process Step Title	Description of Process
1	Need to Create InterUnit Invoice	The Agency Billing Processor needs to create an invoice for goods or services incurred between agencies or another unit within their agency. If the agency/agency unit is not set up for interunit billing, they must be set up as a customer using the Create Customer Business Process.
2	Online Enter Bill	The Agency Billing Processor can create a manual bill to the customer record for an interunit bill.
3	Spreadsheet InterUnit Data	The Agency Billing Processor can create bills using a spreadsheet upload method. This method is generally used when recording multiple bills.
4	Import InterUnit Data	An automated process loads the billing data via spreadsheet in Florida PALM.
5	Billing Data	Billing data is interfaced into the Billing module.
6	Import Billing Data	This process imports the interface file to load data in Florida PALM.
7	Create Bill	The Agency Billing Processor creates an on-line bill. The Agency Billing Processor enters the bill header and line details and marks the bill as interunit. The system provides the ability to attach supporting documentation.
8	Maintain Bill	The Agency Billing Processor can update/change billing header and line details.
9	Create Pro Forma	The Pro Forma may be used to review and approve the interunit bill before it is finalized. If the interunit process does not require a workflow, the Agency Billing Processor reviews the Pro Forma for discrepancies and continues with the interunit billing process.
10	Review Pro Forma	The Pro Forma is sent to the Agency Billing Approver to review and approve. The approval page includes drill down capability to view the transaction level details of the bill. If the Agency Billing Approver finds discrepancies during the review, the Pro Forma is sent back to the Agency Billing Processor for correction before the invoice is routed to the Receiving Agency Billing Approver.
11	Review Pro Forma	The Pro Forma is sent to the Receiving Agency Billing Approver to review and approve. The approval page includes drill down capability to view the transaction level details of the bill. The Receiving Agency Billing Approver can update their ChartField values in the transaction level details. If the Receiving Agency Billing Approver finds discrepancies in the

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Process Step ID	Process Step Title	Description of Process
		billing amount during the review, the Pro Forma is sent back to the Agency Billing Processor for correction. The Pro Forma must be approved by both roles before the bill is finalized.
12	Execute Bill Status Change (RDY)	If the Pro Forma is approved, the bill status field automatically updates to RDY for finalizing and generating an invoice.
13	Finalize & Print Invoice	The Process Final Invoices job executes the finalization process, which selects, validates, and prepares bills that are ready for invoicing. No further changes can be made to the billing data after this process is completed. The bill status changes from RDY to INV.
14	Email Invoice	If set for electronic delivery, invoices are emailed to customers.
15	Mail Printed Invoice	A hard copy of the invoice can also be printed and mailed to the customer.
16	Currency Conversion	This is an automated system process that runs nightly and is needed before the billing activities can load to AR or GL.
17	Preload	This is an automated system process that runs nightly and verifies that the preliminary accounting information is correct.
18	Create GL Accounting Entries	This is an automated system process that runs nightly and creates accounting entries for billing activities.
19	Request Budget Check	This is an automated system process that runs nightly. The Budget Check process tracks the recognized revenue balances and compares it against the revenue estimate.
20	Load to Accounts Payable	This is an automated system process that runs nightly. This process sends interunit billing data to AP for processing payment voucher. No warrant is processed and issued as these funds are transferred electronically through journal entries.

Ledger Impacts

Table 4: Ledger Impacts Included on Business Process Flow Diagrams

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI1	Actuals Ledger – Create Invoice Or, Actuals Ledger – Create Expenditure Refund Invoice	Increases Open Accounts Receivable Increases Revenue/Unearned Revenue Or, Increases Open Accounts Receivable Increases Expenditure Refund Clearing
LI2	Budget Ledger – Create Invoice	Increases Recognized Revenue (earned)
LI3	Actuals Ledger – Create Refund	Decreases Revenue Increases Accounts Payable

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Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
LI4	Budget Ledger – Create Refund/Credit Invoice	Decreases Recognized Revenue (earned) Decreases Collected Revenue
LI5	Actuals Ledger – Create Credit Invoice	Decreases Revenue Decreases Accounts Receivable

Reports

Table 5: Reports Included on Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	All Transactions GL Report – provides detailed revenue and expense/expenditure transactions to support customer billing for projects and grants	On Demand, Periodic	Agencies
R2	Billing Status Report – provides billing status for reconciliation	On Demand, Periodic	Agencies
R3	Billing Sales Tax Report – provides details of calculated sales tax on the invoice	On Demand, Periodic	Agencies
R4	Customer History Report – provides historical billing information	On Demand, Periodic	Agencies
R5	Customer Balance Report – provides the customer account balance to support credits or refunds	On Demand, Periodic	Agencies

Terminology

Bill (Invoice) – the transaction containing invoice information for a customer (bill header, bill lines, amounts, due dates, etc.). Bills are created then ‘Finalized’ in the Billing Module to become a completed invoice to which customer payments can be applied.

ChartField – the field that stores Florida PALM chart of account information and provides the system with the basic structure to segregate and categorize transactional and budget data.

Customer – individual or entity that conducts business and/or financial transactions with the State of Florida or otherwise is obligated to pay funds or incurs debt to the State.

Credit Invoice – a type of credit adjustment made to the customer account.

Expenditure Refund – monies returned from a supplier or individual after payment for goods or services.

InterUnit Invoice – an invoice for goods or services incurred between agencies or within agency units.

Maintenance Worksheet – a workspace for adjusting posted receivables or recording refunds for a credit balance.

Pro Forma – a temporary invoice before finalization.

Refund – when the State returns money to a customer.

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.