

DATE: September 25, 2026

TO: Agency Addressed (No. 8, 2026-2027)

FROM: Renée Hermeling, Division Director
Division Director of Accounting and Auditing
Department of Financial Services

SUBJECT: REVISED - FLORIDA ACCOUNTING INFORMATION RESOURCE (FLAIR)
AND FLORIDA PALM CUTOVER ACTIVITIES

This memorandum provides information related to the Florida Accounting Information Resource (FLAIR) and Cash Management System (CMS) Florida Planning, Accounting, and Ledger Management (PALM) cutover activities for the Department of Financial Services (DFS) and state agencies. The dates within the memorandum are subject change; all updates will be notified through the standard Agency Addressed Memorandum distribution channels.

All times are Eastern Daylight Savings Time.

In preparation for the Florida PALM go-live on January 12, 2027, agencies are encouraged to complete as much in-progress work as possible to limit agency operation interruptions.

On December 16, 2026, the Florida PALM Project, along with the Florida PALM Executive Steering Committee, will decide whether to officially begin the Cutover period activities.

To support agencies in preparing for the Cutover period, FLAIR will have extended hours of operation beginning Monday, November 2, 2026, through Tuesday, December 22, 2026:

- Monday through Friday: 7:00 a.m. to 8:00 p.m.
- Saturdays: 7:00 a.m. to 7:00 p.m.
- Sundays: Unavailable

FLAIR will have reduced hours of operation on December 23, 2026, from 7:00 a.m. until 5:00 p.m.

FLAIR, Departmental, Central, and Payroll (PYRL) will be unavailable to all users on December 24, 2026.

Plan accordingly for FLAIR to be unavailable during the following holidays:

- Veterans Day – Wednesday, November 11, 2026
- Thanksgiving – Thursday, November 26, 2026
- Day after Thanksgiving – Friday, November 27, 2026

Florida PALM hours of operation are found at: <https://myfloridacfo.com/floridapalm/user-support/operations>.

ASSETS

Risk of Noncompliance: Assets must be recorded with complete accounting records and be in active status in the FLAIR Property Master File to properly convert to Florida PALM. Depreciation for all active assets must also be run in FLAIR through December 2026 for accurate conversion. If these activities are not completed on time, the asset may not be converted and will need to be added by the agency after Florida PALM go-live.

NOVEMBER

ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
1	November 30, 2026	<u>Activity:</u> Last day to complete capital asset cleanup and make necessary updates/corrections in FLAIR Property Master File.

DECEMBER

ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
2	December 10, 2026	<u>Activity:</u> Last day for agencies to complete assets depreciations in FLAIR. Once depreciation is complete, review the results and adjust as required.

DISBURSEMENTS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

NOVEMBER

ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
3	November 2, 2026	<u>Activity:</u> Agencies must provide requests for advance payment approval for requests related to sections 215.422 (15) and 216.181(16)(a)(b), Florida Statutes (F.S.) and prepayments to the Bureau of Auditing by 12:00 p.m. This deadline does not apply to temporary advances for payments that would have been processed during the scheduled downtime. <u>Risk:</u> Requests received after the deadline will not be reviewed. Agency payments may be delayed.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
4	December 4, 2026	<u>Activity:</u> Complete adding, updating, or closing agreements in the Florida Accountability Contract Tracking System (FACTS) by 5:00 p.m. Beginning December 5, 2026, users can view agreements in FACTS but will not be able to make any updates. <u>Risk:</u> Changes will not be converted.
5	December 15, 2026	<u>Activity:</u> Last day for agencies to approve existing Purchasing Card (PCard) transactions in Works to process in FLAIR. <u>Risk:</u> PCard transactions will not be vouchered in FLAIR.
6	December 15, 2026	<u>Activity:</u> Resolve any PCard transactions in an error status in FLAIR by December 15, 2026. <u>Risk:</u> Errored PCard transactions will not be vouchered in FLAIR.
7	December 15, 2026	<u>Activity:</u> Bureau of Auditing will not perform manual overrides for budget or cash after 4:00 p.m. on December 15, 2026. <u>Risk:</u> Vouchers will be deleted and must be processed in Florida PALM after go-live.
8	December 16, 2026	<u>Activity:</u> Departmental FLAIR will process the Works Payment Settlement File received on December 16, 2026. <u>Risk:</u> Vouchers will be deleted and will not be processed.
9	December 17, 2026	<u>Activity:</u> Travel reimbursements must be approved in the Statewide Travel Management System (STMS) by December 17, 2026, for vouchering in FLAIR on December 18, 2026. <u>Risk:</u> Travel reimbursements not approved by December 17, 2026, will not be vouchered in FLAIR. STMS will not convert trip or transaction data from FLAIR to Florida PALM.
10	December 17, 2026	<u>Activity:</u> Complete entering disbursements in Departmental FLAIR by December 17, 2026. Departmental FLAIR will not process disbursements using FLAIR function code DB (including purchasing card) transactions entered on Friday December 18, 2026. FLAIR will purge the voucher print file on the night of Friday, December 18, 2026, to ensure that all vouchers are printed prior to cutover/conversion. <u>Risk:</u> Agency payments may be delayed until after Florida PALM go-live.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
11	December 17, 2026	<u>Activity:</u> Submit MyFloridaMarketPlace (MFMP) disbursement transactions to the Bureau of Auditing's queue by 2:00 p.m. on Monday, December 17, 2026, to be processed as FLAIR transactions. <u>Risk:</u> Transactions will be rejected and must be reprocessed by the Agency after Florida PALM go-live.
12	December 21, 2026	<u>Activity:</u> Confirm that vouchers have been received by the Bureau of Auditing on December 21, 2026, by 2:00 p.m. <u>Risk:</u> Vouchers will not be accepted past this date.
13	December 21, 2026	<u>Activity:</u> Vouchers and journals must be received by the Bureau of Auditing for payment by 2:00 p.m. on December 21, 2026, to be processed. <u>Risk:</u> Transactions will not be processed until Florida PALM go-live.
14	December 21, 2026	<u>Activity:</u> Complete clearing non-payroll related negative cash and/or budget balances by Monday, December 21, 2026. <u>Risk:</u> The Bureau of Auditing will not process manual journals to clear negative cash and/or budget balances. If there is not adequate cash and/or budget to process an outstanding voucher, the voucher will be deleted.
15	December 22, 2026	<u>Activity:</u> Agencies should approve refunds of overpayment of salary online by entering the deposit number no later than December 22, 2026, for the refund to be processed in FLAIR. <u>Risk:</u> Refunds will not be processed.
16	December 22, 2026	<u>Activity:</u> Disbursement batch files to Central FLAIR as December disbursements must be received by the Bureau of Auditing by 1:00 p.m. on Tuesday, December 22, 2026. <u>Risk:</u> Vouchers will be deleted and will not be processed.
17	December 23, 2026	<u>Activity:</u> Resolve all out-of-balance issues in Departmental FLAIR and agency general ledger (trial balances). <u>Risk:</u> General ledger will be out-of-balance.

DISINVESTMENTS
<u>Risk of Noncompliance:</u> Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
18	December 22, 2026	<u>Activity:</u> Complete processing disinvestments by 1:30 p.m. on December 22, 2026. <u>Risk:</u> Delay in disinvestment activity and funds will not be available until after go-live.
19	December 23, 2026	<u>Activity:</u> Disinvestment lock-out period begins. <u>Risk:</u> Agency may not be able to liquidate needed funds.

PAYROLL	
<u>Risk of Noncompliance:</u> Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities. Special Note: Employees whose payroll Electronic Funds Transfer (EFT) payment is returned after December 22, 2026, please contact DirectDeposit@MyFloridaCFO.com for assistance. For further Payroll Guidance, reference Agency Addressed Memorandum 2026 PAYROLL CUTOVER CALENDAR INFORMATION	

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
20	December 11, 2026	<u>Activity:</u> Notify Other Personal Services (OPS) employees of adjustment in pay period. 7 Day Back OPS Employees – Pay Period: December 11 through December 24. - Accumulated hours from December 11 – December 23 will be included with the first biweekly in Florida PALM with a pay date of January 8, 2027. - Accumulated hours from December 24 will be included with the first Supplemental in Florida PALM with a pay date of January 20, 2027. <u>Risk:</u> 7 Day Back OPS employees will not be prepared for adjusted pay periods.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
21	December 15, 2026	<u>Activity:</u> All non-cash payroll adjustments that are not grossed up must be approved by December 15, 2026, to guarantee that taxes are paid by the last biweekly and monthly payrolls. <u>Risk:</u> Employee taxes will be understated on the employee record and out of balance.
22	December 18, 2026	<u>Activity:</u> Notify OPS employees of adjustment in pay period. Regular OPS Employees – Pay Period: December 18 through December 31. - Accumulated hours from December 18 – December 23 will be included with the first biweekly in Florida PALM with a pay date of January 8, 2027. - Accumulated hours from December 24 – December 31 will be included with the first Supplemental payroll in Florida PALM with a pay date of January 20, 2027. <u>Risk:</u> Regular OPS employees will not be prepared for adjusted pay periods.
23	December 22, 2026	<u>Activity:</u> On-demand payroll transactions entered and approved by 5:00 p.m. on December 22, 2026, will be processed as December disbursements and will be warrant dated December 24, 2026. <u>Risk:</u> On-demand payroll transactions not approved by 5:00 p.m. on December 22, 2026, will be purged.
24	December 22, 2026	<u>Activity:</u> The deadline to complete ALL adjustments in FLAIR PYRL will be December 22, 2026. <u>Risk:</u> All adjustments made after December 22, 2026, will be made during calendar year 2027.
25	December 23, 2026	<u>Activity:</u> Complete adding agency payroll accounting entries in Departmental FLAIR only. FLAIR and PYRL access removed close of business. *Note: All payroll entries should be recorded to match Central FLAIR. Payroll reallocations related to December payrolls can be processed in Florida PALM after go-live. <u>Risk:</u> Payroll expenditures will not be processed in FLAIR and will have to be completed in Florida PALM. This could also result in funds being out of balance for Florida PALM conversion.

SUPPLIERS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER

ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
26	December 3, 2026	<u>Activity:</u> Submit all Statewide Vendor File (SWVF) updates requests by 5:00 p.m. on December 3, 2026, to confirm completion by 12:00 p.m. December 4, 2026. <u>Risk:</u> Update requests will not be processed in FLAIR.
27	December 4, 2026	<u>Activity:</u> Last day to complete Supplier Adds and Updates to Statewide Vendor File in FLAIR. <u>Risk:</u> Any Supplier activity after this date will not be converted.
28	December 4, 2026	<u>Activity:</u> Complete MFMP Vendor Information Portal (VIP) Vendor Registrations. <u>Risk:</u> Registrations from December 5 through December 18 will not be converted to Florida PALM.

RECEIPTS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER

ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
29	December 16, 2026	<u>Activity:</u> Clear Clearing Account receipts for current year expenditure refunds by December 16, 2026. Deposit must be placed in "T" status and verified by December 17, 2026, to have JT-2 voucher printed on December 18, 2026. <u>Risk:</u> Clearing Account receipts not received and verified by the Treasury will remain in the refund category (001800).
30	December 18, 2026	<u>Activity:</u> Request the Immediate Detail of Clearing Funds Deposits report through the CP function in FLAIR to review the Clearing Fund deposits not cleared as of December 18, 2026, by 3:00 p.m. This is a two-day process. <u>Risk:</u> Deposits will not be processed in FLAIR.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
31	December 18, 2026	<u>Activity:</u> Agencies should use the CP function to Clear the Clearing Fund process by December 18, 2026, to “T” the clearing fund deposit(s) to Treasury by December 21, 2026, by 3:00 p.m. *Note: Once the Clearing Fund has been Cleared, the deposit cannot be placed in “T” status until overnight processing has completed. <u>Risk:</u> Deposit will not be processed in FLAIR.
32	December 21, 2026	<u>Activity:</u> The JT-2 to restore budget for all expenditure refunds verified on December 17, 2026, will be available for printing on December 18, 2026. The JT’s must be submitted to the Bureau of Auditing by December 21, 2026. <u>Risk:</u> JT’s not submitted to the Bureau of Auditing by the deadline will not be processed in FLAIR.
33	December 22, 2026	<u>Activity:</u> Desktop and image cash letter deposits will be automatically verified on December 22, 2026, by 3:00 p.m., for deposits submitted to the bank prior to 2:00 p.m. on December 21, 2026. <u>Risk:</u> Late submission will delay verification.
34	December 22, 2026	<u>Activity:</u> Last day for Treasury to perform manual deposits by 3:00 p.m. <u>Risk:</u> Manual deposits will not be able to occur.
35	December 22, 2026	<u>Activity:</u> Agency branch deposits will automatically be verified on December 22, 2026, for deposits made at the bank prior to 2:00 p.m. on December 21, 2026. <u>Risk:</u> Deposits will not be processed accurately and will fail to convert into Florida PALM.
36	December 22, 2026	<u>Activity:</u> Complete agency batch transmission of cash receipt transactions on December 22, 2026, by 3:00 p.m. <u>Risk:</u> This is the last day to complete agency batch transmissions of cash receipt transactions.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
37	December 22, 2026	<u>Activity:</u> Confirm that all deposits received at the bank prior to 3:00 p.m. on December 21, 2026, have corresponding FLAIR entries so that ALL outstanding agency receipts can be verified. Wire transfers received in the Treasury prior to 3:00 p.m. on December 22, 2026, will be verified if both the deposit has been transmitted (placed in “T” status) in Departmental FLAIR and a Same Day Deposit Request has been submitted in Florida PALM. Departmental FLAIR cash receipts may be entered and placed in “T” status to Treasury for automatic verification up until 3:00 p.m. on December 22, 2026. <u>Risk:</u> Late submission will delay verification.
38	December 22, 2026	<u>Activity:</u> At 4:00 p.m. on December 22, 2026, Treasury will reject (place in “R” status) any unverified deposits remaining in Departmental FLAIR. <u>Risk:</u> Deposits not verified will need to be backed out and recorded as unverified receipts.
39	December 22, 2026	<u>Activity:</u> On the night of December 22, 2026, Departmental FLAIR will purge all outstanding cash receipts records from the cash receipts file. FLAIR will produce a report for each agency of outstanding records purged. This will be generated to Report Distribution System (RDS) Form XXX4. Agencies should verify they have established a form using their agency form ID. <u>Risk:</u> If an agency does not establish a form before the report is generated, they will not have access to the report.
40	December 23, 2026	<u>Activity:</u> CMS comes down at 5:00 p.m. on December 23, 2026. <u>Risk:</u> Late work may not be completed before lockout.
41	December 23, 2026	<u>Activity:</u> Agencies should retrieve debit memos from Florida PALM and input the FLAIR accounting by 5:00 p.m. *Debit memos must be recorded to the fund where they were deducted in Central FLAIR. Reallocations of debit memos from this date can be made in Florida PALM after go-live. <u>Risk:</u> Not recording could result in an incorrect trial balance and the fund case being out of balance.

WARRANT / EFT CANCELLATIONS

Risk of Noncompliance: Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
42	December 1, 2026	<u>Activity:</u> Last day to submit Duplicate Warrant Requests for all Non-Payroll Warrants. <u>Risk:</u> Warrants will not be duplicated but can be cancelled. If a reissuance is needed, the agency will process a new voucher by December 17, 2026.
43	December 4, 2026	<u>Activity:</u> Last day to submit ACH/EFT add or update requests to Bureau of Vendor Relations (BVR). Last day for suppliers to register in the Florida Integrated Payee System (FLIPS) to be included in conversion. <u>Risk:</u> Supplier requests submitted after this date will be processed after Florida PALM go-live.
44	December 8, 2026	<u>Activity:</u> Last day for employees to add, update, or stop ACH/EFT information in People First. To stop ACH/EFT after this date, contact the BVR. <u>Risk:</u> Employees who stop an ACH/EFT after this date will receive payroll warrants until new ACH/EFT information can be added after go-live.
45	December 18, 2026	<u>Activity:</u> EFT cancellations will not be processed for the second December Biweekly, December Monthly, or the final Supplemental payroll in FLAIR. <u>Risk:</u> Agency will monitor overpayments and take action to collect.
46	December 22, 2026	<u>Activity:</u> Agency requests for the cancellation of payroll warrants in PYRL must be made by December 22, 2026. <u>Risk:</u> For requests to cancel warrants after December 22, 2026, please contact BVR.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
47	December 22, 2026	<u>Activity:</u> Verify that all non-payroll-related warrants cancelled by the agencies using the on-line cancellation system were added and approved by December 22, 2026. Departmental transactions must be entered by December 23, 2026. <u>Risk:</u> Warrants may not be cancelled timely. For requests to cancel warrants after December 22, 2026, please contact BVR.
48	December 9-24, 2026	<u>Activity:</u> All ACH/EFT stops must be requested through the Bureau of Vendor Relations. <u>Risk:</u> Timely requests will prevent lost payments.

OTHER PAYMENT REQUEST INFORMATION & CONSIDERATIONS	
<u>Risk of Noncompliance:</u> Each of the following cutover activities has a unique risk, be mindful of these risks when completing the cutover activities.	

NOVEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
49	November 2, 2026	<u>Activity:</u> Voucher packages for executed settlement agreements must be received by the Bureau of Auditing and completed payroll-related settlement packages must be received by Bureau of State Payrolls (BOSP) on November 2, 2026, to be processed as cutover disbursements. <u>Risk:</u> If this activity is not completed on time, these payments may not be processed until after Florida PALM go-live.
50	November 13, 2026	<u>Activity:</u> FLAIR and Florida PALM CMS ChartField Configuration Freeze. <u>Risk:</u> After this date, no data values added to FLAIR will be configured in Florida PALM. Agencies will follow the new Chart of Accounts (COA) request process to establish the values in Florida PALM after go-live.
51	November 30, 2026	<u>Activity:</u> Complete Separation of Duty (SOD) request for approval resubmissions. Due to Accounting & Auditing by 12:00 p.m. • Submit forms to Access2PALM@myfloridacfo.com • As of January 12, operational SOD conflict processes begin. <u>Risk:</u> Conflicting Florida PALM roles may be remediated.

DECEMBER		
ID	DATE	ACTIVITY & RISK OF NONCOMPLETION
52	December 22, 2026	<u>Activity:</u> The last day for agencies to process Trust Fund Disinvestments and corrections is 1:30 p.m. on December 22, 2026. Agencies who have the Agency General Ledger Processor role in Florida PALM will not have the ability to process disinvestment or disinvestment corrections between December 23 and January 12 when access will be restored. <u>Risk:</u> Disinvestments and corrections will be made in Florida PALM after January 12, 2027.
53	December 23, 2026	<u>Activity:</u> Plan for Central, Departmental, Payroll, and Florida PALM processing to end. All systems will be taken offline by 5:00 p.m. <u>Risk:</u> No payments or deposits will be processed until “Catch Up” processing begins for select processes or until after go-live.

REFERENCES AND LINKS	
Payroll Calendar	BOSP Payroll Calendar
BOSP Payroll Preparation Manual	BOSP Payroll Preparation Manual
Reference Guide for State Expenditures	Reference Guide for State Expenditure
Job Aids for FLAIR	Job Aids for State Agency Personnel
Job Aids for Florida PALM	Florida PALM End User Training
Financial Reporting Forms	Accounting & Auditing Form Library
Florida PALM Log In	Florida PALM Access Management

DIRECT QUESTIONS TO:	
Bureau / Office & Phone	Email Address
Bureau of Financial Reporting - (850) 413-5511	NewAccountCode@myfloridacfo.com SFRS@myfloridacfo.com
Bureau of Auditing - (850) 413-5512	Audit.Info@myfloridacfo.com
Bureau of State Payrolls - (850) 413-5513	BOSPManagementTeam@myfloridacfo.com
Bureau of Vendor Relations - (850) 413-5516	StatewideVendorFile@myfloridacfo.com
Office of Florida Financial Education - N/A	DFSFinancialEd@myfloridacfo.com
Bureau of Funds Management (Treasury) - (850) 413-3166	BureauofFundsManagement@myfloridacfo.com
FLAIR Help Desk - (850) 413-3190	Help.Desk@myfloridacfo.com
Florida PALM - (877) 352-7256	FLPALMSolutions@myfloridacfo.com