

DATE: April 16, 2026

TO: Agency Addressed (No. 26, 2025-2026)

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

SUBJECT: FLORIDA ACCOUNTING INFORMATION RESOURCE (FLAIR)
FISCAL-YEAR 2025-26 CLOSING

This memorandum provides information related to FLAIR year-end closing for the Fiscal Year (FY) ending on **June 30, 2026 (FY 2025-26)**. All times are Eastern Daylight Savings Time. An on-demand training course covering the Fiscal-Year End (FYE) information is available in People First.

For the period of June 29 through July 3, please send contact information for voucher input and signature authority for the following functions to NewAccountCode@MyFloridaCFO.com:

- Payroll
- Disbursements
- Warrant / Electronic Funds Transfer (EFT) Cancellations
- Settlement Vouchers

FLAIR has extended hours of operations for the months of June and July 2026:

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

There are a few exceptions to these hours:

- July 1 (Wednesday):
 - Departmental: 7:00 a.m. to 8:00 p.m.
 - Central: Down for Fiscal Year-End process
- July 2 (Thursday):
 - Departmental: 7:00 a.m. to 8:00 p.m.
 - Central: Down for Fiscal Year-End process
- July 3 (Friday)
 - FLAIR will be down for the observance of the July 4th holiday
- July 4 (Saturday): FLAIR will be down for the observance of the July 4th holiday
- July 6 (Monday): FLAIR will resume normal hours

Due to the extended hours of FLAIR operations, there will be a delay in generation of files and reports from the nightly processing.

Florida Planning, Accounting, and Ledger Management (PALM) hours of operation can be found at: <https://myfloridacfo.com/floridapalm/user-support/operations>.

Fiscal Year-End On-Demand Training

The Department of Financial Services (DFS), Division of Accounting and Auditing, will be conducting FYE on-demand training. This training will replace the in-person workshop.

The training will cover a variety of topics, including due dates and guidance for processing payments and deposits prior to FYE. Additional topics related to the dual-year period will be discussed including the Certified Forward process, New Account Code creation, asset depreciation, and more.

To access the on-demand training through the Learning Management System (LMS), locate the training in [the People First LMS](#) under “Fiscal Year-End Workshop Recording”.

To access FYE training opportunities that are currently available, visit: [Statewide - Fiscal Year-End Online Training](#).

For support with accessing the on-demand training, please reach out to: DFSFinancialEd@MyFloridaCFO.com

Reminders for Fiscal Year End

1	Payroll Calendar	Agencies must monitor account balances to avoid atypical account balances and consequential delays in paying employees at FYE.
2	Affidavit Attesting to Payee’s Non-Benefit of State Warrant	When submitting an Affidavit Attesting to Payee’s Non-Benefit of State Warrant for a prior year warrant, agencies must request the benefiting fund of the credit to be <u>certified forward</u> . This will allow the funds to be returned to the correct appropriation for the prior year. Please contact the Bureau of Vendor Relations, Vendor Ombudsman, for more information.
3	Affidavit Attesting to Forgery	When submitting an Affidavit Attesting to Forgery of State Warrant for a prior year warrant, agencies must request the benefiting fund of the credit to be <u>certified forward</u> . This will allow the funds to be returned to the correct appropriation for the prior year. Please contact the Bureau of Vendor Relations, Vendor Ombudsman, for more information.

May

Payment Request Information

4	<u>Through</u> : Tuesday May 19	The Bureau of Auditing will accept advance payment of approval request letters through May 19, 2026 . Requests received after the deadline will be processed at the beginning of FY 26/27.
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Settlement Agreements

5	Friday May 22 Due: 5:00 PM	<p><u>Settlement agreements</u> submitted for review prior to execution must be received by the Bureau of Auditing or Bureau of State Payrolls (BOSP), <u>no later than 5:00 PM on Friday, May 22, 2026</u>.</p> <p>Refer to the Reference Guide for State Expenditures, pages 79-80, or the Payroll Preparation Manual, Volume IV, Section 11, for more information. Links to both the Guide and the Manual have been provided in the Reference section below.</p>
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Other Considerations

6	Friday May 1 Due: 8:00 PM	<p>Agencies that may be impacted organizationally by the passage of legislation should send an email to NewAccountCode@MyFloridaCFO.com by Friday, May 1, 2026 so that we may be prepared to assist your agency.</p> <p>If a new fund is created or transferred, the Fund Questionnaire (DFS-A1-1832) is required to be completed and submitted to the Bureau of Financial Reporting at SFRS@MyFloridaCFO.com.</p>
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June

Disbursements

7	Wednesday June 17 Due: 2:00 PM	MFMP disbursement transactions must be received in the Bureau of Auditing's queue by 2:00 PM on Wednesday, June 17, 2026 , to be processed as FY 2025-26 disbursements.
8	Monday June 22 Due: 3:00 PM	STMS Disbursement transactions must be received in the Bureau of Auditing's queue by 3:00 PM on Monday, June 22, 2026 , to be processed as FY 2025-26 disbursements.
9	Thursday June 25 Due: 8:00 PM	Disbursement transactions must be input into Departmental FLAIR by 8:00 PM on Thursday, June 25, 2026 , to be processed as FY 2025-26 disbursements.
10	Thursday June 25 Due: 8:00 PM	The last day to clear non-payroll related negative cash and/or budget balances is Thursday, June 25, 2026 . <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 and must be recorded and paid in the new FY.</u>

Disbursements		
11	Monday June 29 Due: 2:00 PM	Vouchers and journals must be received by the Bureau of Auditing for payment by 2:00 PM on Monday, June 29, 2026 , to be processed as FY 2025-26 disbursements.
12	Monday June 29 Due: 2:00 PM	Vouchers or journals not received by the Bureau of Auditing by 2:00 PM on Monday, June 29, 2026 , will be <u>deleted from Central FLAIR</u> .
13	Monday June 29 Due: 3:00 PM	Departmental FLAIR will process the Payment Settlement File received on Monday, June 29 . This file includes all transactions approved in Works through Sunday, June 28 . Works files received on or after Tuesday, June 30 will be processed in FY 26-27.
14	Tuesday June 30 Due: 1:00 PM	Disbursement batch files to be input directly into Central FLAIR for FY 2025-26 must be received by DFS by 1:00 PM on Tuesday, June 30, 2026 . The Bureau of Auditing <u>must receive the supporting documentation</u> by 1:00 PM on the same day.
15	<u>Due before:</u> Tuesday June 30	To mitigate the possibility of negative cash or negative budget in FLAIR at year-end, the Bureau of Auditing will <u>not</u> perform manual overrides for budget or cash on Tuesday, June 30, 2026 .
16	<u>Due before:</u> Tuesday June 30	Departmental FLAIR will not process disbursements using FLAIR function code DB transactions entered on Tuesday, June 30, 2026 . FLAIR will purge the voucher print file on the night of Tuesday, June 30, 2026 .

Payrolls		
17	Begins: Thursday June 11 7:00 AM	Agencies will not be able to process payroll adjustments that affect an employee's prior quarter tax obligation (Withholding, Social Security, or Medicare taxes) beginning Thursday, June 11, 2026 , through Tuesday, June 30, 2026 . Additional guidance can be found in the Payroll Preparation Manual, Volume VI, Section 13. A link has been provided to the Manual listed in the Reference section below.
18	<u>After:</u> Thursday June 18	Employees whose EFT payment is returned after Thursday, June 18, 2026 , will not be reissued until FLAIR reopens.

Payrolls		
19	Friday June 26 Due: 5:00 PM	<p>On-demand payroll transactions entered and approved by 5:00 PM on Friday, June 26, 2026, will be processed as FY 2025-26 disbursements and will be warrant dated June 30, 2026.</p> <p>On-demand payroll transactions not approved by 5:00 PM on Friday, June 26, 2026, will be purged.</p> <p><u>*On-demand payrolls will not be processed on Monday, June 29, 2026, or Tuesday, June 30, 2026. On-demand payrolls will resume on Wednesday, July 1, 2026.</u></p>
20	Friday June 26 through Tuesday June 30 Due: 11:00 AM	<p>Negative Central FLAIR Cash and/or Budget Balances:</p> <ul style="list-style-type: none"> ○ Biweekly Payroll: Negative balances resulting from the Biweekly payroll warrant dated Friday, June 26, 2026, must be cleared by 11:00 AM on Friday, June 26, 2026. ○ Monthly Payroll: Negative balances resulting from the June monthly payroll warrants dated Tuesday, June 30, 2026, must be cleared by 11:00 AM on Tuesday, June 30, 2026. ○ To clear the negative balance by Tuesday, June 30, 2026, agencies must input data into Departmental FLAIR by 5:00 PM on Friday, June 26, 2026. If negative cash or budget balances have not been cleared by 11:00 AM on Tuesday, June 30, 2026, agencies must provide one (1) FLAIR account code so BOSP can clear the negative balances. ○ If there are any payroll journals pending, agencies must provide BOSP with a copy of the journal. If there are no payroll journals pending, the agency must provide one (1) FLAIR account code so the negative balances can be cleared. BOSP will not post to multiple accounts. If no account is provided, BOSP will notify agencies which account has been selected to clear the negative balance.
21	Tuesday June 30 Due: 5:00 PM	<p>Agencies should approve refunds of overpayment of salary online by entering the deposit number no later than 5:00 PM on Tuesday, June 30, 2026, for the refund to be processed in FY 2025-26. Refer to the Bureau of State Payrolls Payroll Preparation Manual, Volume V, Section 6, for more information. A link has been provided to the Manual in the Reference section below.</p>

Receipts		
22	Monday June 22 Due: 8:00 PM	<p>Agencies should 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 Monday, June 22, 2026.</p> <p>This is a two-day process. See Tuesday, June 23 (item 24) for more details.</p>
23	Tuesday June 23 Due: 8:00 PM	Agencies should use the CP function to Clear the Clearing Fund process by Tuesday, June 23, 2026 , to “T” the clearing fund deposit(s) to Treasury by Monday, June 29, 2026 .
24	<u>After:</u> Tuesday June 23	Clearing Account receipts for current year refunds cleared after Tuesday, June 23, 2026 , and not verified by the Treasury will remain in the refund category (001800).
25	Wednesday June 24 Due: 3:00 PM	Clearing Account cash receipts deposited for current year refunds must be cleared through FLAIR to the Treasury by 3:00 PM on Wednesday, June 24, 2026 , to be transferred to the Treasury and verified on or before Thursday, June 25, 2026 .
26	Thursday June 25 Due: 3:00 PM	Cash receipts for current year refunds must be verified by Treasury no later than 3:00 PM on Wednesday, June 25, 2026 , for current year budget to be restored (see item #27). Any cash receipt not verified will remain in the refund category (001800).
27	Monday June 29	<p>The JT-2 to restore budget for all expenditure refunds verified on Thursday, June 25, 2026, will be available for printing on Friday, June 26, 2026.</p> <p>The JT’s must be delivered to the Bureau of Auditing by 2:00 PM on Monday, June 29, 2026.</p>
28	Monday June 29 Due prior to 4:00 PM	Agency branch deposits will automatically be verified on Tuesday, June 30, 2026 , for deposits made at the bank prior to 4:00 PM on Monday, June 29, 2026 .
29	Monday June 29 Due: 8:00 PM	The last day for agency batch transmission of cash receipt transactions is Monday, June 29, 2026 .
30	Monday June 29 Due prior to 10:00 PM	Desktop and image cash letter deposits will be automatically verified on Tuesday, June 30, 2026 , for deposits submitted to the bank prior to 10:00 PM on Monday, June 29, 2026 .

Receipts		
31	Tuesday June 30 Due prior to 3:00 PM	<p>Agencies should work to confirm all deposits received at the bank prior to Tuesday, June 30, 2026, have corresponding FLAIR entries so that ALL outstanding agency receipts can be verified.</p> <p>Wire transfers received in the Treasury prior to 3:00 PM on Tuesday, June 30, 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.</p> <p>Departmental FLAIR cash receipts may be entered and placed in “T” status to Treasury for verification up until 3:00 PM on Tuesday, June 30, 2026.</p>
32	Tuesday June 30 Due: 3:00 PM	<p>Agencies must confirm they have sufficient cash in their designated default FLAIR account to cover any adjustments or returned items received and processed during this time. Any negatives not cleared by the end of business on Tuesday, June 30, 2026, will be cleared by the Bureau of Financial Reporting.</p> <p>Debit memoranda information will be provided in the DEBIT Memo (ARR024) report available to the agencies via Florida PALM. A debit memo query, FLP DEBIT MEMO, is also available.</p>
33	Tuesday June 30 Due: 4:00 PM	<p>Deposits that are received at the bank on Tuesday, June 30, 2026, will not be verified if entered in Departmental FLAIR. A report on these deposits will be provided via Florida PALM FLP UNRECON DEPOSITS (ARR021). A link to Florida PALM has been provided in the Reference section below.</p>
34	Tuesday June 30 Due: 4:00 PM	<p>At 4:00 PM on Tuesday, June 30, 2026, Treasury will reject (place in “R” status) any unverified deposits remaining in Departmental FLAIR.</p>
35	Tuesday June 30	<p>On the night of Tuesday, June 30, 2026, Departmental FLAIR will purge all outstanding cash receipts records from the cash receipts file.</p> <p>FLAIR will produce a report for each agency of outstanding records purged. This will be generated to RDS Form XXX4. Agencies should verify they have established a form using their agency form ID. If an agency does not establish a form before the report is generated, they will not have access to the report. For assistance in locating the correct form number for your agency, contact the Office of Florida Financial Education (OFFE).</p> <p>Agencies should make adjusting entries in Departmental FLAIR for all records purged from the cash receipts file as well as for all cash and receipts on hand, in-transit, or deposited, but not yet verified. <u>A job aid has been provided to assist with year-end receipts processing.</u> A link to the OFFE Training site has been provided in the Reference section below.</p>

Receipts		
36	Tuesday June 30	Debit memos that process at the bank through Tuesday, June 30, 2026 , will be processed in Central FLAIR through July 1, 2026 , for FY 2025-26. Agencies will need to remember that any debit memoranda posted in Central FLAIR for the FY 2025-26 will need to be recorded in Departmental FLAIR for the FY 2025-26, which may require the agency to use a Prior Period Indicator. Any accounting reclassification due to debit memos that post after the voucher processing deadline will have to be processed in the FY 2026-27.

Warrant / EFT Cancellations		
37	Friday June 19 Due: 12:00 PM	Duplicate warrant requests received by 12:00 PM on Friday, June 19, 2026 , will be processed and sent to Agencies by June 30, 2026 .
38	Friday June 26 Due: 12:00 PM	Agency requests to cancel warrants must be received by the Bureau of Vendor Relations no later than 12:00 PM on Friday June 26, 2026 .
39	Friday June 26 Due: 5:00 PM	All non-payroll-related warrants cancelled by the agencies using the on-line cancellation system must be added and approved by 5:00 PM on Friday, June 26, 2026 .
40	Friday June 26 - Tuesday June 30 Due: 8:00 PM	EFT cancellations for the biweekly payroll will follow the normal processing schedule. EFT cancellation funds will be restored to the agency accounts on Friday, June 26, 2026 (FY 25/26) during nightly processing. EFT cancellations for the Monthly payroll will follow the normal processing schedule. EFT cancellation funds will be restored to the agency accounts on Tuesday, June 30, 2026 (FY 25/26) during nightly processing.
41	Saturday June 27 – July 6	Agency staff should <u>not</u> enter non-payroll-related warrant cancellations in FLAIR using the WC function on Saturday, June 27, 2026 , through Thursday, July 2, 2026 . The use of this function will resume when Central FLAIR is back up.

Other Payment Request Information		
42	Monday June 1 Due: 5:00 PM	Voucher packages for executed settlement agreements must be received by the Bureau of Auditing and completed payroll-related settlement packages must be received by BOSP by 5:00 PM on Monday, June 1, 2026 , to be processed as FY 2025-26 disbursements.
43	Friday June 19 Due: 12:00 PM	All requests for Statewide Vendor File (SWVF) updates or additions must be submitted by 12:00 PM on Friday, June 19, 2026 , to confirm completion by Friday, June 26, 2026 .

Other Payment Request Information		
44	Monday June 22 - June 30	Due to the heavy workload experienced at year end, we <u>will not accept</u> requests to manually input vouchers or journals from Monday, June 22, 2026 , through Tuesday, June 30, 2026 .
45	Tuesday June 23 Due: 4:00 PM	Agencies must process loan repayments in accordance with section 215.18, Florida Statutes, and transfers to General Revenue “sweep payments” in accordance with Section 97 of the General Appropriations Act (LOF ss 49, 81 Ch. 2025-199) by 4:00 PM on Tuesday, June 23, 2026 .
46	Tuesday June 23 Due: 8:00 PM	<p>Agencies should verify that vendors receiving payments subject to the FLAIR W-9 edit have a verified Form W-9 on file with DFS.</p> <p>There is a 24 to 48-hour processing period between the vendor submitting the Form W-9 and the Internal Revenue Service validating it.</p> <p>Agencies need to be aware of these timeframes when preparing payments to be entered in FLAIR on Tuesday, June 23, 2026.</p> <p>Remember that all payable transactions are subject to the W-9 edits.</p>
47	Friday June 26 – Monday July 6	The last day for agencies to process Trust Fund Disinvestments and corrections is 12:00 PM on Friday, June 26, 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 12:01 PM Friday, June 26, 2026 , to Monday, July 6, 2026 , when access will be restored.

July

Receipts		
48	Wednesday July 1: Central FLAIR is Unavailable to Agencies (All Activities)	<p>The Department of Revenue will process deposits through the spreadsheet upload process directly in Florida PALM on Wednesday, July 1, 2026, and the reconciled deposits will be sent to Central FLAIR. This will represent deposits in the bank by June 30. Because these deposits will be recorded to Central FLAIR as June 30 deposits, agencies who receive these deposits will need to record these deposits as of June 30 by using the prior period indicator in Departmental FLAIR.</p> <p>PLEASE NOTE that any accounting reclassifications needed must be processed in FY 2027. This may result in an agency setting up a payable (due to) and a receivable (due from) in the prior year for the revenue to be reflected correctly in FY 2026.</p>
Other Considerations		
49	Begins: Wednesday July 1 through mid-August	<p>The TRINVDLY table in the Information Warehouse will not be updated with daily investment data from July 1 through the year-end closing of the General Ledger in Florida PALM. Once FY 2026 is closed in Florida PALM, all previous daily files will be generated and provided to the Information Warehouse. Completion of this activity will be communicated via Agency Addressed Memorandum.</p>
50	Monday July 6	<p>Florida PALM will resume sending bank deposits to FLAIR for verification on Monday, July 6, 2026.</p>
51	Monday July 6	<p>Statewide document numbers will be reset to begin with number X7000000001 in the new fiscal year, where X denotes the database on which the number is used.</p> <p>Please do not submit new fiscal year vouchers or journals to the Bureau of Auditing until the bureau resumes operations on or around Monday, July 6, 2026.</p>

Reference and Links

Payroll Calendar	BOSP Payroll Calendar
BOSP Payroll Preparation Manual	BOSP Payroll Preparation Manual
Reference Guide for State Expenditures	Reference Guide for State Expenditures
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 Forms Library
Florida PALM Log In	Florida PALM Log-In

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	BOSPMManagementTeam@myfloridacfo.com
Bureau of Vendor Relations	(850) 413-5516	StatewideVendorFile@myfloridacfo.com
Office of Florida Financial Education		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