I.10.2 Enter and Process Inter/Intraunit Journals

Department of Financial Services

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Revision: DRAFT

Florida PALM

Planning, Accounting, and Ledger Management

Revision History

Version	Date	Revision Notes

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Business Process Overview

The Enter and Process Inter/Intraunit Journals interim business process details how:
- Wave organizations transfer funds for payments of goods and services, expenditure refunds and moves, and transfers to Wave or Pilot organizations;
- Wave organizations initiate revenue to revenue transfers to Wave organizations; and
- Pilot organizations initiate revenue to revenue transfers to Wave organizations.

Wave organization journal transfer and revenue to revenue transactions initiated within Departmental FLAIR are interfaced into Florida PALM to create journal entries. These type of journal entries may be subject to audit criteria. If journal entries are selected for audit, they must be approved by the Department of Financial Services (DFS) prior to posting.

Dependencies and Constraints

- Designated users within Wave organizations have access to the General Ledger (GL) to make direct updates.
- During the interim, Wave organizations use Florida PALM to manage payments and transfers to other Wave or Pilot organizations using the GL Journal Entry.
- Florida PALM receives interfaced journal transfers and revenue transfers from Departmental FLAIR.
- Extracts of Florida PALM data are available for users in the Florida PALM Chart of Accounts structure.
- Wave organizations access Florida PALM to run Inter/Intraunit journal entry reports.
- Wave organizations reconcile Florida PALM posted balances to Departmental FLAIR and manage reconciling items needing Departmental FLAIR updates.
- The receiving organization coordinates with the initiating organization to correct accounting on the original transfer GL Journal Entry prior to posting to the ledger.
- Receiving organizations can only reclass accounting after the transfer has been posted to the ledger.

Business Process Flow Details

Table 1: Process Steps Included on Interim Business Model Process Model Flow

I.10.2.1 – Enter and Process Inter/Intraunit Journals		
Swim Lanes – Definition	**DFS GL Journal Approver:** DFS role responsible for final approval of journal entries **Initiating Wave Organization GL Journal Processor:** Wave organization role responsible for initiating journal entries **Pilot Organization GL Journal Processor:** Pilot organization role responsible for sending or receiving journal entries **Receiving Wave Organization Reporter:** Wave organization role responsible for receiving reports from Florida PALM		
Process Step ID	**Process Step Title**	**Description of Process**
1	Enter Revenue Transfer	Once the Wave organization determines the need to create a Revenue to Revenue transaction to a Wave organization

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Process Step ID	Process Step Title	Description of Process
		(i.e., revenue reclassification), the Initiating Wave organization enters a revenue transfer transaction (i.e., TR94) in Departmental FLAIR.
2	Revenue Transfer Data	Departmental FLAIR extracts revenue transfer data to be recorded in Florida PALM. An automated process loads the Revenue Transfer Data.
3	Enter JT Voucher	Once the Wave organization determines the need to transfer funds for payment for goods or services, cash transfers, or expenditure moves, the organization enters a Journal Transfer (JT) voucher transaction (i.e., TR51 or TR70) in Departmental FLAIR.
4	JT Voucher Data	Departmental FLAIR extracts JT voucher data to be recorded in Florida PALM. An automated process loads the JT voucher data.
5	Create Journal Entry	Florida PALM automatically creates a GL Journal Entry. The Wave and Pilot organizations accounting is interfaced as pre-approved at the Departmental FLAIR level.
6	Perform Edit Check	Florida PALM automatically performs edit check on interfaced journal entries. If successful, system configuration determines if the Journal Entry is subject to audit. If it is not subject to audit the Journal Entry continues to be processed further for Budget and Cash checking. If the Journal Entry is subject to audit, the Journal is routed to DFS for audit review and approval. DFS reviews the supporting documentation to determine if the Journal Entry is approved or denied. If approved, the Journal Entry continues to be processed for Budget and Cash checking. If denied, the Journal Entry is routed back to the organization to make updates or request deletion.
7	Manage Edit Errors	If the journal entry fails Edit Check, the transaction does not post, and the errors are examined and corrected. The Journal Entry has to be re-edit checked after corrections have been made.
8	Update Accounting	Once the GL Journal Entry is denied by Audit, Wave organization determines if the Journal Entry needs to be deleted or updated. If an update is needed, the initiating Wave organization makes the accounting update in Florida PALM. The transaction then moves along to continue with the transaction lifecycle.
9	Request Deletion	If the Journal Entry is no longer needed, the initiating Wave organization requests for the Journal Entry to be deleted.
10	Delete Journal Entry	The DFS GL Journal Approver deletes the Journal Entry requested by the Wave organization.

Process Step ID	Process Step Title	Description of Process
11	Deleted Journal Entry Data	The deleted Journal Entries are extracted from Florida PALM and uploaded to Departmental FLAIR to automatically reverse the appropriate transaction.
12	Deleted Revenue to Revenue Data	The deleted journal entries are extracted from Florida PALM and uploaded to Department FLAIR which automatically updates the revenue transfer status to delete.
13	Update	For deleted journal data a correcting transaction is automatically entered in Departmental FLAIR to reverse the journal transfer. Transactions that are not automatically reversed, the Wave organization reverses the transaction in Departmental FLAIR.
14	Post Journal Entry	Upon audit approval, and clearing of budget and cash check, the journal entry is automatically posted. The posting of the journal entry updates the initiating and receiving organizations posted balances in Florida PALM.
15	Actuals Extract	Posted journals are made available for external systems.
16	Posted Revenue to Revenue Data	Posted revenue to revenue data is extracted from Florida PALM and uploaded to Departmental FLAIR. Departmental FLAIR revenue transfer status is automatically updated to reflect posted status.
17	Run Inter/Intraunit Journal Entry Report	The initiating Wave organization runs the Inter/Intraunit Journal Entry Report to review posted journal entries to confirm accuracy and potential required Departmental FLAIR updates.
18	Record Transaction	If determined necessary, the Initiating Wave Organization enters the necessary transaction into Departmental FLAIR.
19	Run Inter/Intraunit Journal Entry Report	The Pilot organization runs the Inter/Intraunit Journal Entry Report to review posted journal entries to confirm accuracy and potential required Departmental FLAIR updates.
20	10.2.1 Create and Approve Journals	If corrections are needed, the Pilot GL Journal Processor creates a journal entry to reclassify transfers received from a Wave organization following the 10.2.1 Create and Approve Journals standardized business process.
21	Prepare for Revenue Transfer to Wave Org	The Pilot organization reviews and prepares the documentation for a revenue transfer to a Wave organization.
22	10.2.1 Create and Approve Journals	The Pilot GL Journal Processor creates a journal entry to process revenue transfers to a Wave organization following the 10.2.1 Create and Approve Journals standardized business process.
23	Run Inter/Intraunit Journal Entry Report	The receiving Wave organization runs the Inter/Intraunit Journal Entry Report to review posted journal entries to confirm accuracy and potential required Departmental FLAIR updates.

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Process Step ID	Process Step Title	Description of Process
24	Record Transaction	If an update to Departmental FLAIR is needed, the Receiving Wave Organization enters the necessary transaction into Departmental FLAIR. Once reconciled to Florida PALM, if the original transfer needs to be reclassed, the Wave Organization follows the I.60.2.C Wave to Wave Revenue Reclass interim business process.

Interim Reports

Table 5: Reports Included on Interim Business Process Model Flow

Report Number	Report Description	Report Frequency	Audience
R1	Transactional Reports – listing of GL Journal Entries	Periodic	Organization
R2	Ledger Inquiry Report – listing of all successfully posted journals including inter/intra journals	Periodic, Monthly	Organization, DFS
R3	Deleted Journals Report – listing of all journals that were deleted	Periodic, Monthly	Organization, DFS
R4	Edit Error Report – listing of journals that have failed edit check	Periodic, Monthly	Organization, DFS
R5	InterUnit Journal Entry Audit Report – provides a listing of all Inter/Intraunit journal entries identified for audit review.	Periodic	DFS, Wave Organizations
R6	InterUnit Journal Entry Report – provides a listing of all Inter/Intraunit journal entries for a designated period recorded in Florida PALM	Periodic	DFS, Organizations
R7	InterUnit Journal Entry Reconciliation Report – assists in reconciling initiating and receiving agency Inter/Intraunit journals	Periodic	DFS, Organizations