

## 10.2 Enter and Process Journals

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## Revision History

Version	Date	Revision Notes
1.0	07/30/2019	Accepted Version
2.0	04/29/2021	Accepted Departmental Version
3.0	11/13/2023	Updates for Financials Wave
3.1	12/22/2023	Updated 10.2.1 Visio step 6 to reflect a system step. Updated 10.2.3 Visio and narrative to reflect allotment budget exceptions in step 26

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## Business Process Overview

This business process addresses how the General Ledger (GL) is updated and maintained. The Enter and Process Journals business process is within the Account Management and Financial Reporting (AMFR) business process grouping. AMFR includes a collection of business processes that:

- Establish the statewide accounting framework and provide for agency-specific accounting and reporting needs
- Update the general ledger and maintain the integrity of the financial activities
- Perform month-end and year-end closing and reporting activities.

The Florida PALM GL manages the financial accounts used to record, summarize, and report financial data. The Enter and Process Journals business process addresses how agency and enterprise users create and post journal entries within the GL. This business process also addresses how accounting entries, which are created in Florida PALM source modules, are posted to the GL and the systematic process to validate journal entries is performed.

The business subprocesses included are:

- 10.2.1 – Source Module Journal Entry
- 10.2.2 – Edit Check
- 10.2.3 – Agency Create and Approve Journals
- 10.2.4 – Enterprise Create and Approve Journals

### 10.2.1 – Source Module Journal Entry

The GL records summarized entries from source modules within Florida PALM. Source Modules within Florida PALM create accounting entries. The systematic process called Journal Generator (J-Gen) creates the appropriate journals from the accounting entries and sends them to the GL for posting to the Actuals ledger. Posted accounting data can be used for detail and summary financial reporting.

### 10.2.2 – Edit Check

The edit check process performs final validations of all accounting entries before the journals are posted to the Ledger. Edit check verifies the following:

- ChartField values and ChartField combination edits are valid, as of the date of the journal
- Related accounting period, based on the journal date, is open
- The GL journal is balanced by BU and Fund

### 10.2.3 – Agency Create and Approve Journals

GL journals are created via an online journal, using the spreadsheet upload tool, or imported from external systems. Agencies will use GL journals for Trust Fund investing or disinvesting using the simplified investment activity page, record summarized account receivables, record account receivable write offs, create summarized adjustment entries, create year-end accruals, and balance adjustments.

The roles for agency users are Agency GL Journal Processor and Agency GL Journal Approver. The processor role is responsible for creating the GL Journal with the appropriate agency

10.2 Enter and Process Journals

coding and submitting the journal for approval. The journal workflow progresses to the Agency GL Journal Approver for review and approval. In accordance with workflow, denied journals or journals with errors go back to Agency Processor for review, update, or deletion. Agency Processors monitor their GL WorkCenter for notification of journals that are awaiting approval and journals with errors. Approved journals will either continue with budget/cash check or continue to route for additional approval by DFS. If additional approval is needed, ad hoc approvers can be added to the workflow process. Budget/Cash check will run after all approvals have been granted. After successfully passing budget/cash check, journals post to update ledger balances.

**10.2.4 – Enterprise Create and Approve Journals**

Enterprise Create and Approve Journals business process model outlines the process that enterprise users will follow for journal processing. The flow generically addresses all roles within DFS Enterprise. The roles for enterprise users are:

Table 1: Roles for Enterprise Users

DFS GL Journal Processor	DFS GL Journal Approver
DFS Audit GL Journal Processor	DFS Audit GL Journal Approver
DFS Treasury GL Journal Processor	DFS Treasury GL Journal Approver
DFS State Payroll GL Journal Processor	DFS State Payroll GL Journal Approver
DFS Financial Reporting GL Journal Processor	DFS Financial Reporting GL Journal Approver

Similar to the Agency GL Journal Processor and Approver, GL journals are routed for the appropriate approval within each enterprise function. Enterprise users may create journals on behalf of agencies with appropriate supporting documentation, if the need arises. The journals will route within the enterprise as designated by the workflow. Each enterprise processor is responsible for monitoring the GL WorkCenter for notification of journals that are awaiting approval and journals with errors. Approved journals will post or continue to route for additional approval which could include approval by another enterprise user. If additional approval is needed, ad hoc approvers can be added to the workflow process. After successfully passing budget and cash check, journals will post to update ledger balances.

Definitions for terminology used within this business process can be found at [Terms and Definitions Catalog](#)<sup>1</sup>.

**Dependencies and Constraints**

Dependencies and Constraints describe 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).

- Summarized transactions from source modules are recorded in the GL.
- Direct entry into the GL is budget and cash checked prior to posting the journal.
- GL journals are subject to approval workflow, based upon the needs of the agency and DFS, prior to posting the journal.

<sup>1</sup> <https://app.smartsheet.com/b/publish?EQBCT=0145b968d515454e9753d4943702576a>.

## 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. Florida PALM screenshots are included within the sections to allow connections to be made from specific business subprocess steps to screens within Florida PALM.

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.

This information should be read in conjunction with the Business Process Flow Diagrams.

### 10.2.1 – Source Module Journal Entry

Table 2: Source Module Journal Entry

10.2.1 – Source Module Journal Entry		
Module	General Ledger	
Related Module(S)	Accounts Payable, Accounts Receivable, Asset Management, Cash Management, Project Costing, Inter/IntraUnit, Human Capital Management	
Swim Lane – Definition	Florida PALM GL Batch Processor: system function responsible for generating the required journal accounting entries to update the Actuals Ledger	
Process Step ID	Process Step Title	Description of Process
1	Florida PALM Source Module Transactions	Agency module processors create, modify, and approve transactions within each source module. As transactions are processed, accounting entries are created and stored on the module's accounting table.
2	Execute Journal Generator	The automated Journal Generator (J-Gen) process runs at scheduled times. This process selects all eligible transactions that need to be posted within the GL.
3	Journal Created	The automated process retrieves the accounting entries from each source module accounting table, summarizes the entries by ChartField string, and creates a balanced journal. The journals contain a journal ID and source which will identify the source module. Source module journals cannot be modified.  <i>Figure 1 provides an example of a posted AP Source Module Journal Header Tab</i>  <i>Figure 2 provides an example of a posted AP Source Module Journal Lines Tab</i>
4	Run Journal Edit	After the creation of the journal, the automated process will run the Journal Edit process. This process will

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Process Step ID	Process Step Title	Description of Process
		validate the ChartField values and ChartField combinations. For more information on the journal edit check reference business process model 10.2.2 Edit Check.
5	Run Budget/Cash Check	The automated process for budget/cash check is systematically set to run the process. Budget and cash are not impacted by this process due to the transactions passing budget/cash check in the source module.
6	Post GL Journal Entries	After the budget/cash check processes complete, the source module GL journal entries are posted to the GL without additional approvals to update the Actuals ledger. The source module accounting table is updated to reflect the associated GL journal id, journal line number, fiscal year, and accounting period for reference.

[Favorites](#) | [Main Menu](#) > [General Ledger](#) > [Journals](#) > [Journal Entry](#) > [Create/Update Journal Entries](#)

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Journals ▾ Search

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[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Unit 37000 **Journal ID AP00008293** Date 07/31/2021

Long Description AP Payments 243 characters remaining

Ledger Group ACTUALS Adjusting Entry Non-Adjusting Entry

Ledger Fiscal Year 2022

Source AP Period 1

Reference Number ADB Date 07/31/2021

Journal Class

Transaction Code 
 Auto Generate Lines  
 Save Journal Incomplete Status  
 Autobalance on 0 Amount Line

SJE Type 
 CTA

Currency Defaults: USD // 1 Commitment Control

Attachments (0)

Reversal: Do Not Generate Reversal FLP BATCH

Entered By FLP\_BATCH

Entered On 07/13/2021 9:41:12PM

Last Updated On 07/13/2021 9:44:35PM

Save Return to Search Previous in List Next in List Notify Refresh

[Header](#) | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

Figure 1: AP Source Module Posted Journal, Header Tab

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Figure 2: AP Source Module Posted Journal, Lines Tab

## 10.2.2 – Edit Check

Table 3: Edit Check

10.2.2 – GL Journal Edit Check		
Module	General Ledger Module	
Related Module(s)	N/A	
Swim Lanes – Definition	<b>GL Journal Processor:</b> role responsible for initiating and completing the Edit Check process <b>GL COA Maintainer:</b> role responsible for reviewing and assisting with researching Edit Check error	
Process Step ID	Process Step Title	Description of Process
1	Determine Edit Check Method	The edit check process performs final validations of the accounting entries before the journal is posted to the Ledger. Edit check verifies <ul style="list-style-type: none"> <li>• ChartField values and combination edits are valid as of the date of the journal</li> <li>• Related accounting period, based on the journal date, is open</li> <li>• The journal is balanced by BU and Fund</li> </ul>

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Process Step ID	Process Step Title	Description of Process
		<p>The GL Journal processor determines how to perform the edit check process based on the business need driving the journal. The Edit Check process is performed manually or via a scheduled run process.</p> <p><i>Figure 3 provides an example of the Journal Edit Selection and Journal Status</i></p>
2	Manually Trigger Edit Check	The GL Journal Processor can manually select to perform Edit Check from the process menu on the GL Journal.
3	Edit Check Journal	If the GL Journal Processor does not manually trigger the Edit Check process, Florida PALM performs the Edit Check on a predetermined batch schedule.
4	Review Edit Errors	<p>Prior to running the edit check process, the journal status has not been checked and reflects an N. Upon successful completion of the Edit Check, the journal status is updated to V (valid) and continues with the transaction processing process.</p> <p>If the journal fails the Edit Check, the transaction status will be updated to E (error) and must be addressed before proceeding. To review journals that are in edit error status, the GL Journal Processors use the Journals with Edit Errors report from the GL WorkCenter.</p>
5	Correct Edit Errors	<p>The GL Journal Processor updates the GL Journal to resolve the error identified by either changing the ChartField values being used, updating amounts, or adding additional journal lines for the transaction to pass the edit check.</p> <p>The corrected journal goes through the Edit Check Process again either manually when triggered by the GL Journal Processor or automatically as part of the scheduled batch process.</p>
6	Assist with Error Correction	If the GL Journal Processor is not able to resolve the error, then the GL COA Maintainer within the agency is consulted to assist with error correction. The GL COA Maintainer determines if the ChartField values are active, verify the combo edit is active, verify that the SpeedKey is correct and ensure the period is open. After the error has been addressed, the GL COA Maintainer notifies the GL Journal Processor that the journal should be ready for the errors to be addressed.
7	Delete Journal	If the edit error is unable to be corrected by the GL Journal Processor or the GL COA Maintainer, the GL Journal Processor deletes the journal.

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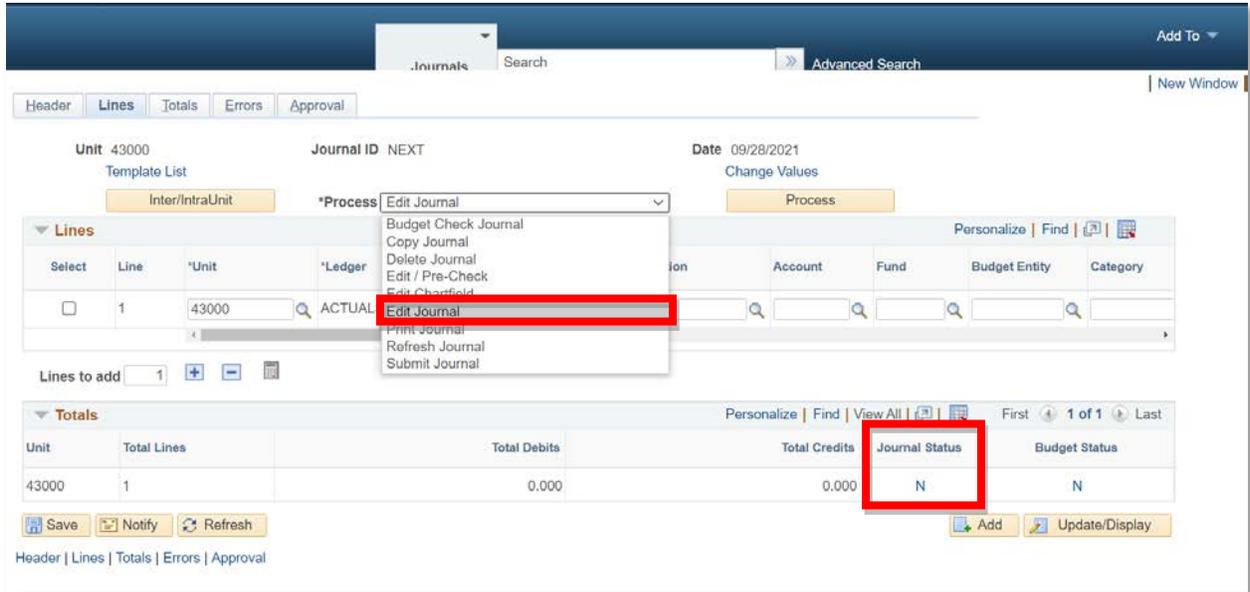


Figure 3: Journal Edit Selection and Journal Status

### 10.2.3 – Agency Create and Approve Journals

Table 4: Agency Create and Approve Journals

10.2.3 – Agency Create and Approve Journals		
Module	General Ledger Module	
Related Module(s)	N/A	
Swim Lanes – Definition	Agency GL Journal Processor: agency role responsible for creating journals	
	Agency GL Journal Approver: agency role responsible for approving journals	
	DFS GL Journal Approver: DFS role responsible for reviewing and approving journals which have met the review criteria	
Process Step ID	Process Step Title	Description of Process
1	Prepare to Record Journal	<p>Supporting documentation to create GL journals is provided to the Agency GL Journal Processor through an established internal agency process. The Agency GL Journal Processor reviews the documentation for accuracy and to ensure a journal is required to complete the request.</p> <p>If it is determined a journal is needed to perform an investment or disinvestment the processor goes to the investment activity page.</p> <p>If the journal is not related to investment activity, the Agency GL Journal Processor can create the journal using three different methods: directly online journal through Florida PALM, the spreadsheet upload tool provided by Florida PALM, or importing a file from an external system.</p>

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Process Step ID	Process Step Title	Description of Process
2	Investment Activity Page	Investment transactions are entered and processed using the Investment Activity Page. This page is a tool to aid in the creation of investment related journal entries. Before performing investment related journals, the agency reviews fund cash balance and determines whether cash is available to invest or if a disinvestment is needed to cover expenses.
3	Identify Investable ChartField string	If an investment transaction is needed, identify the investable chartfield string based on the Fund, BE, and Category.
4	Verify Investment Appropriation Authority	The agency verifies the remaining investment appropriation authority by using the budget overview page, other internal reports, or the investment activity detail page to ensure budget is available to perform the investment transaction.
5	Process Investment	After verifying the remaining investment appropriation authority, the Agency GL Processor can process the investment transaction on page. The investment activity entry page will have validations to ensure that investment request does not exceed the appropriation authority and uses the selected ChartField String.
6	Create Investment Journal	Once the Agency GL Processor has completed and submitted the entry for the investment, Florida PALM systematically produces the related GL Journals. The journal is created, and the journal id is returned to the Agency GL Processor for reference.
7	Submit Investment for Edit Check	Journals are staged and available to be edit checked. The edit check process performs final validations of the accounting entries before the journals are posted to the Ledger. For more information related to the edit check process reference business process model 10.2.2 Edit Check.
8	Identify Invested ChartField String	If a disinvestment is needed to meet the fund cash needs, the GL Processor will identify the invested ChartField String.
9	Verify Invested Cash Balance	The agency verifies the invested cash balance by using the budget overview page, other internal reports or the investment activity detail page to ensure budget is available to perform the investment transaction.
10	Process Disinvestment	After verifying the invested cash balance, the Agency GL Processor can process the disinvestment transaction on page. The investment activity entry page will have validations to ensure that disinvestment request does not exceed the invested cash balance and uses the selected ChartField String.
11	Create Disinvestment	Once the Agency GL Processor has completed and submitted the entry for the disinvestment, Florida PALM

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Process Step ID	Process Step Title	Description of Process
	Journal	systematically produces the related GL Journals. The journal is created, and the journal id is returned to the Agency GL Processor for reference.
12	Submit Disinvestment for Edit Check	Journals are staged and available to be edit checked. The edit check process performs final validations of the accounting entries before the journals are posted to the Ledger. For more information related to the edit check process reference business process model 10.2.2 Edit Check.
13	Inbound Journal Spreadsheet Upload (GLI011)	<p>The Agency GL Journal Processor creates journals in mass by using the spreadsheet journal upload tool. The spreadsheet template contains prepopulated ChartField column headers and allows the Agency GL Journal Processor to quickly create a journal with many lines. To ensure accuracy of data, the Agency GL Processor can use SpeedKeys within the spreadsheet upload. The SpeedKey's ChartField values expand once the journal is loaded into Florida PALM. The journal id is also automatically assigned to the journal once it is successfully loaded into Florida PALM.</p> <p>If the file is rejected, the file error is detailed in the interface handling process. Reference business process 120.1 Interface Error Handling Process for more information and how to reprocess errors.</p>
14	Inbound Journal Entry (GLI006)	<p>Agencies may create journals in an agency business system or an external third-party system. These external business systems create a file to be staged for batch processing to create GL journal entries within Florida PALM.</p> <p>If the file is rejected, the file error is detailed in the interface handling process. Reference business process 120.1 Interface Error Handling Process for more information and how to reprocess errors.</p>

Process Step ID	Process Step Title	Description of Process
15	Perform Interface Error Check	<p>Edit validations are performed on each interface and spreadsheet upload before the data is allowed to load to the Journal Entry tables. The edits will perform validations on all journal lines and include the following:</p> <ul style="list-style-type: none"> <li>• Chartfield Validation</li> <li>• ChartField Combination Validation</li> <li>• Amount Validation</li> <li>• Open Period Validation</li> </ul> <p>If the file is rejected, all journal lines associated with a journal header in the file are rejected and the complete journal must be resubmitted once the issue is resolved.</p> <p>The rejected transactions are managed through the Interface Error Handling Process. Reference business process 120.1 Interface Error Handling Process for more information and how to reprocess errors.</p>
16	Load Journal Entry files	<p>Journals which successfully pass the interface error check are loaded into Florida PALM and proceed with the journal processing lifecycle. Journals which meet the criteria for review will be routed for review or audit. Journals that do not meet the criteria for review continue with budget/cash check, if needed.</p>
17	Create/Modify Journal	<p>The Agency GL Journal Processor can perform an online entry to create journals. The processor enters the required information for journal processing, based on enterprise and internal agency policy, using the appropriate journal source. To ensure accuracy of data, the processor can use SpeedKeys on the screen to have the appropriate ChartField values populate the journal.</p> <p>Journals can be entered and saved with incomplete information. Incomplete journals are reported on the GL Journal WorkCenter. Saved journals receive the system generated journal id. If the journals have been saved and not posted to the GL, the journals can be deleted by the processor. Journals in deleted status do not impact GL balances, cannot be edited, and are available for reporting.</p> <p>When the Agency GL Journal Processor is ready to complete the journal, it is updated, saved, and ready for edit check. Journals waiting for further processing are available to be reviewed using the Journals Ready for Processing report on the WorkCenter.</p> <p>Journals that are complete are eligible for edit check.</p>

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Process Step ID	Process Step Title	Description of Process
		<p>Journals are edited by either the batch process, which will perform edits on qualified journals, or the processor can manually select the edit process to run. The edit check process performs final validations of the accounting entries before the journals are posted to the Ledger. Please see 10.2.2 Edit Check for more information.</p> <p><i>Figure 4 provides an example of the GL Journal Entry Page, Header Tab</i></p> <p><i>Figure 5 provides an example of the GL Journal Entry Lines Tab</i></p>
18	GL Journal Approval Workflow (GLW001)	A valid journal, which results from a successful Edit Check, systematically routes to the Agency GL Journal Approver.
19	Review Journal	<p>The Agency GL Journal Approver uses the Journal Pending My Approval report, on the GL WorkCenter, to view all journals that require approval.</p> <p>The approver reviews the journal and any attached documentation to ensure the journal is accurate and valid. Based on the documentation, the Agency approver has three approval options:</p> <ul style="list-style-type: none"> <li>• Approve the journal</li> <li>• Deny the journal and recommend updates</li> <li>• Deny the journal and recommend deletion</li> </ul> <p>If the journal is denied, the journal is updated with comments to detail the reason the journal is being denied. The Agency GL Journal Approver considers if the GL Journal is needed. If the journal is still needed, it is denied and routed back to the Agency GL Journal Processor to make corrections and resubmit the journal for approval.</p>
20	Deny Journal and Recommend Deletion	If the Agency GL Journal Approver determines the journal is not needed, a comment is added to recommend the journal for deletion and the journal is denied. The denied journal is routed back to the Agency GL Journal Processor for deletion. The Agency GL Processor receives notification of a denied journal through email and on the WorkCenter.
21	Delete Journal	<p>The Agency GL Journal Processor reviews the recommendation provided on the denied journal and deletes the journal.</p> <p>GL Journals that are not posted are eligible to be deleted if they are not needed. Deleted journals do not impact balances and are not able to be altered after deleted.</p>

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Process Step ID	Process Step Title	Description of Process
		<p>Journals in a deleted status can be viewed after being deleted.</p>
22	Approve Journal	<p>Journals which pass the review are approved by the Agency GL Journal Approver. Based on a pre-defined enterprise criterion, the journal may qualify for review or audit by the DFS. If it does not meet the criteria, the journal will continue for the journal life cycle.</p> <p>After final approval by the Agency GL Journal Approver the following processes are triggered to update the appropriate ledgers:</p> <ul style="list-style-type: none"> <li>• Budget Check</li> <li>• Cash Check</li> </ul> <p>The systematic budget check compares the transaction to available spending authority, including allotments. Sufficient spending authority must exist for a journal to proceed with processing.</p> <p>The systematic cash check compares the transaction to the available fund cash balance. Sufficient spending authority must exist for a journal to proceed with processing.</p> <p>The Agency GL Processor receives notification of an approved journal through email and on the WorkCenter.</p> <p><i>Figure 6 provides an example of the GL Journal Approval Page</i></p>
23	Review/Audit Journal	<p>If the journal qualifies for review by DFS, a DFS GL Journal Approver reviews the agency journal and any attached documentation to ensure the journal is accurate and valid based on the documentation. Journals selected for audit or review are identified on the GL WorkCenter. The WorkCenter can be filtered to see only relevant journals. Internal policy should provide guidance on WorkCenter filtering.</p> <p>The DFS GL Journal Approver has two options</p> <ul style="list-style-type: none"> <li>• Approve the journal</li> <li>• Deny the journal</li> </ul> <p>If the journal is not approved, the DFS GL Journal Approver, adds a comment about the denial and denies the journal. The journal is routed back to the Agency GL Journal Processor to make corrections and resubmit the</p>

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Process Step ID	Process Step Title	Description of Process
		journal for approval.
24	Approve Journal	<p>If the journal meets all the requirements for approval, the DFS GL Journal processor approves the journal.</p> <p>Depending on the account values provided on the journal, the following processes can be triggered:</p> <ul style="list-style-type: none"> <li>• Budget Check</li> <li>• Cash Check</li> </ul> <p>The systematic budget check compares the transaction to available spending authority, including allotments. Sufficient spending authority must exist for a journal to proceed with processing.</p> <p>The systematic cash check compares the transaction to the available fund cash balance. Sufficient spending authority must exist for a journal to proceed with processing.</p> <p>The Agency GL Processor receives notification of an approved journal through email and on the WorkCenter.</p>
25	Run Budget/Cash Check	<p>Upon final approval, the journal continues processing through the systematic budget/cash check process. The budget check process will run at the designated interval. Based on the budget check design, the appropriate ledgers are checked and updated, as needed.</p>
26	Review Allotment Warning/Manage Budget Exceptions	<p>Agency established allotment balances are checked by the budget check process. If the transaction amount is less than the available allotment balance, the journal will continue processing. If the journal exceeds the available allotment balance, a warning will be generated, or the journal will result in a budget exception based on the budget structure. For warnings, a message will display stating that the journal has passed allotment budget checking but with warnings. For allotments with budget exceptions, the transaction will stop processing until the exception is resolved.</p> <p>Journals can proceed with a warning. Internal agency policy should guide the Agency GL Journal Processor regarding journal processing when a warning or budget exception is returned.</p> <p>Please see 20.2 Budget Execution and Management for more information on managing warnings, budget exceptions, and the resulting negative allotment balances</p>

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Process Step ID	Process Step Title	Description of Process
		created.
27	Manage Budget Exceptions	<p>If the journals exceed the available Appropriations (includes appropriations and releases) balance the transaction fails budget check. The journals will not be processed by the system until the exception is resolved. The Agency GL Processor and Approver use the Journals with Errors report or the Journals with Commitment Control Exceptions reports, on the GL WorkCenter, to identify journals that have errors.</p> <p>Internal agency policy should guide the Agency GL Processor regarding transaction processing when an error is returned. The Agency GL Processor can update amount and/or ChartField string or delete the journal or work with the Agency KK Budget Maintainer. Budget check exceptions continue to be systematically checked until they are resolved.</p> <p>Please see 20.2 Budget Execution and Management for more information. Journals that fail budget/cash check do not update additional ledgers until all errors are cleared.</p>
28	Manage Cash Exceptions	<p>If the transaction exceeds the spendable cash balance the transaction will fail cash check. The Agency GL Processor and Approver use the Journals with Errors report or the Journals with Commitment Control Exceptions report, on the GL WorkCenter, to identify journals that have errors.</p> <p>Internal agency policy should guide the Agency GL Processor regarding transaction processing when an error is returned. The Agency GL Processor can update amount and/or ChartField string or delete the journal or work with the Agency KK Budget Maintainer. Cash check exceptions continue to be systematically checked until they are resolved.</p> <p>Please see 20.2.2 Manage Cash Checking and the Chart of Account Design for more information regarding spendable cash balances. Journals that fail budget/cash check do not update additional ledgers until all errors are cleared.</p>
29	Update Budget/Cash Ledger Balances	Budget ledgers and cash ledgers are not updated until all budget/cash exceptions are addressed. Journals which successfully pass budget/cash check update all ledger balances by the amount of the journal.
30	Post Journal	GL journals which successfully pass all checks (edit check, budget check, and cash check) are posted manually, or periodically via a scheduled automatic process. Upon

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Process Step ID	Process Step Title	Description of Process
		posting, balances and appropriate ledgers are updated and are available for reporting purposes. Agencies are able to query for posted journal details within Florida PALM.
31	Outbound Actuals Extract (GLI002)	The Outbound Actuals Extract is created daily and represents the summarized financial balances which are posted to the Actuals ledger within Florida PALM. Agencies can use this information within their agency business systems as needed.
32	Outbound Detail GL Journal (GLI051)	The Outbound Detail GL Journal file is created daily and represents the journal accounting entry details which occurred within Florida PALM. Agencies can use this information within their agency business systems as needed.
33	EOG Transparency Interfaces (GLI014), (GLI015), (GLI057)	Florida PALM will provide the following interface data files for EOG's transparency website, on-demand and nightly. <ul style="list-style-type: none"> <li>• Outbound Financial Balances to Transparency Site (GLI014)</li> <li>• Outbound Cash Transaction and Balance Data (GLI015)</li> <li>• Outbound Trust Fund Revenue and Cash Balance Information (GLI057)</li> </ul>
34	Outbound Disbursement Load (GLI071)	The Outbound Disbursement Load interface file is created for LAS/PBS containing all month-to-date (daily) and Actual Prior Year (annual) cash disbursements issued by Florida PALM.

Figure 4: GL Journal Entry Page, Header Tab

Select	Line	Unit	Ledger	SpeedType	Organization	Account	Fund	Budget Entity	Category
<input type="checkbox"/>	1	43000	ACTUALS						

Unit	Total Lines	Total Debits	Total Credits	Journal Status	Budget Status
43000	1	0.000	0.000	N	N

Figure 5: GL Journal Entry Page, Lines Tab

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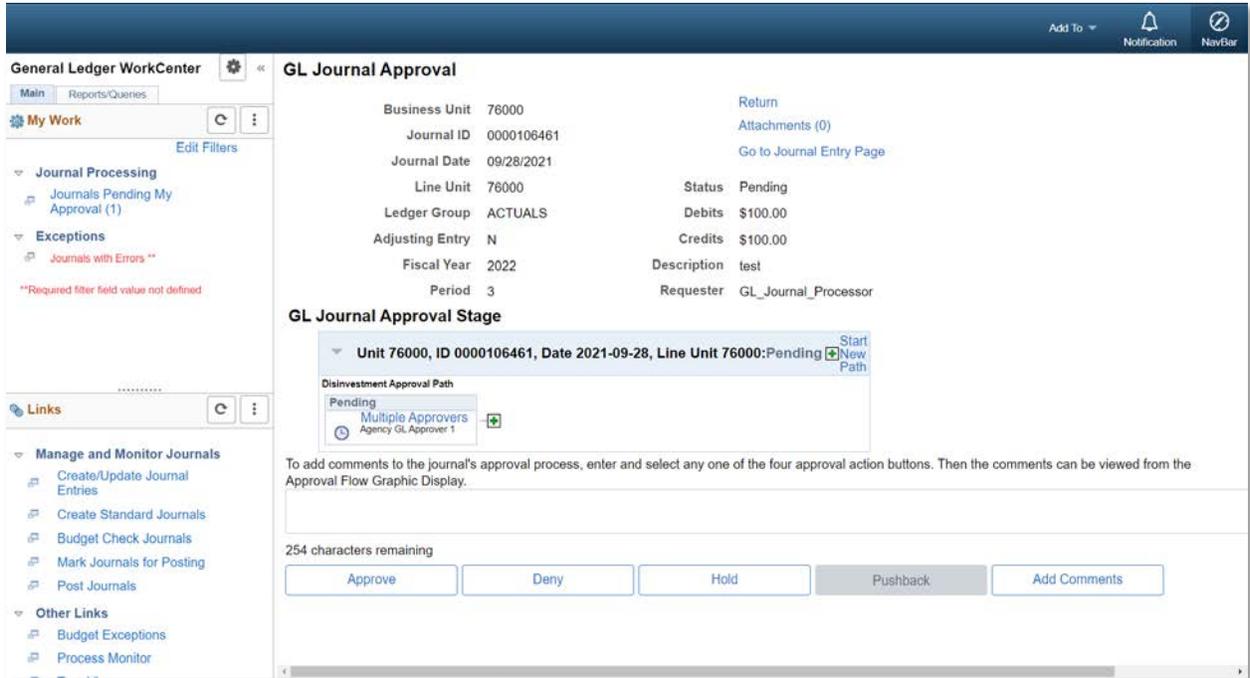


Figure 6: GL Journal Approval Page

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### 10.2.4 – Enterprise Create and Approve Journals

Table 5: Enterprise Create and Approve Journals

10.2.4 – Enterprise Create and Approve Journals		
Module	General Ledger Module	
Related Module(s)	N/A	
Swim Lanes – Definition	DFS GL Journal Processor: DFS role responsible for creating journals	
	DFS GL Journal Approver: DFS role responsible for approving journals	
Process Step ID	Process Step Title	Description of Process
1	Prepare to Record Journal	<p>Supporting documentation to create GL journals is provided to the DFS GL Journal Processor through an established internal DFS unit process. The processor reviews the documentation for accuracy and to ensure a journal is required.</p> <p>The DFS GL Journal Processor can create the journal using three different methods: directly online journal through Florida PALM, the spreadsheet upload tool provided by Florida PALM, or importing a file from an external system.</p>
2	Inbound Journal Spreadsheet Upload (GLI011)	<p>The DFS GL Journal Processor is able to create journals in mass by using the spreadsheet journal upload tool. The spreadsheet template contains prepopulated ChartField column headers and allows the DFS GL Journal Processor to quickly create a journal with many lines. The journal id is automatically assigned to the journal once it is successfully loaded into Florida PALM.</p> <p>If the file is rejected, the file error is detailed in the interface handling process. Reference business process 120.1 Interface Error Handling Process for more information and how to reprocess errors.</p>
3	Inbound Journal Entry (GLI006)	<p>DFS may create journals in an agency business system or an external third-party system. These external business systems create a file to be staged for batch processing to create GL journal entries within Florida PALM.</p> <p>If the file is rejected, the file error is detailed in the interface handling process. Reference business process 120.1 Interface Error Handling Process for more information and how to reprocess errors.</p>

Process Step ID	Process Step Title	Description of Process
4	Perform Interface Error Check	<p>Edit validations are performed on each interface and spreadsheet upload before the data is allowed to load into the Journal Entry tables. The edits will perform validations on all journal lines and include the following:</p> <ul style="list-style-type: none"> <li>• Chartfield Validation</li> <li>• ChartField Combination Validation</li> <li>• Amount Validation</li> <li>• Open Period Validation</li> </ul> <p>If the file is rejected, all journal lines associated with a journal header in the file are rejected and the complete journal must be resubmitted once the issue is resolved.</p> <p>The rejected transactions are managed through the Interface Error Handling Process. Reference business process 120.1 Interface Error Handling Process for more information and how to reprocess errors.</p>
5	Load Journal Entry files	<p>Journals which successfully pass the interface error check are loaded into Florida PALM are considered pre-approved within DFS and proceed with the journal processing lifecycle.</p>
6	Create/Modify Journal	<p>The DFS GL Journal Processor can perform an online entry to create journals. The processor enters the required information for journal processing, based on enterprise and internal agency policy, using the appropriate journal source.</p> <p>Journals can be entered and saved with incomplete information. Incomplete journals are reported on the GL WorkCenter. Saved journals receive the system generated journal id. If the journals have been saved and not posted to the GL, the journals can be deleted by the processor. Journals in deleted status do not impact GL balances, cannot be edited, and are available for reporting.</p> <p>When the DFS GL Journal Processor is ready to complete the journal, it is updated, saved, and ready for edit check. Journals waiting for further processing are available to be reviewed using the Journals Ready for Processing report on the GL WorkCenter.</p> <p>Journals are edited by either the batch process, which will perform edits on qualified journals, or the processor can manually select the edit process to run. The edit check process performs final validations of the accounting entries before the journals are posted to the Ledger. Please see</p>

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Process Step ID	Process Step Title	Description of Process
		10.2.2 Edit Check for more information.
7	GL Journal Approval Workflow (GLW001)	A valid journal, which results from a successful Edit Check, systematically routes to the DFS GL Journal Approver.
8	Review Journal	<p>The DFS GL Journal Approver uses the Journal Pending My Approval report, on the GL WorkCenter, to view all journals that require approval.</p> <p>The approver reviews the journal and any attached documentation to ensure the journal is accurate and valid. Based on the documentation, the DFS approver has three approval options:</p> <ul style="list-style-type: none"> <li>• Approve the journal</li> <li>• Deny the journal and recommend updates</li> <li>• Deny the journal and recommend deletion</li> </ul> <p>If the journal is denied, the journal is updated with comments to detail the reason the journal is being denied. The DFS GL Journal Approver considers if the GL Journal is needed. If the journal is still needed, it is denied and routed back to the DFS GL Journal Processor to make corrections and resubmit the journal for approval.</p>
9	Deny Journal and Recommend Deletion	If the DFS GL Journal Approver determines the journal is not needed, a comment is added to recommend the journal for deletion and the journal is denied. The denied journal is routed back to the DFS GL Journal Processor for deletion.
10	Delete Journal	<p>The DFS GL Journal Processor reviews the recommendation provided on the denied journal and deletes the journal.</p> <p>GL Journals that are not posted are eligible to be deleted if they are not needed. Deleted journals do not impact balances and are not able to be altered after deleted. Journals in a deleted status can be viewed after being deleted.</p>
11	Approve Journal	<p>Journals which pass the review are approved by the DFS GL Journal Approver. After final approval the following processes are triggered to update the appropriate ledgers:</p> <ul style="list-style-type: none"> <li>• Budget Check</li> <li>• Cash Check</li> </ul> <p>The systematic budget check compares the transaction to available spending authority, including allotments. Sufficient spending authority must exist for a journal to proceed with processing.</p>

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Process Step ID	Process Step Title	Description of Process
		<p>The systematic cash check compares the transaction to the available fund cash balance. Sufficient spending authority must exist for a journal to proceed with processing.</p>
12	Run Budget/Cash Check	<p>Upon final approval, the journal continues processing through the systematic budget/cash check process. The budget check process will run at the designated interval. The budget/cash check checks all budget and cash ledgers to ensure there is a sufficient balance available.</p>
13	Manage Budget Exceptions	<p>If the journal exceeds the available Appropriations (includes appropriations and releases) balance the transaction fails budget check. The journal will not be processed by the system until the exception is resolved. The DFS GL Processor and Approver use the Journals with Errors report or the Journals with Commitment Control Exceptions report, on the GL WorkCenter, to identify journals that have errors.</p> <p>Internal agency policy should guide the DFS GL Processor regarding transaction processing when an error is returned. The DFS GL Processor can update amount and/or ChartField string or delete the journal or work with the Agency KK Budget Maintainer. Budget check exceptions continue to be systematically checked until they are resolved. Budget ledgers and cash ledgers are not updated until all budget/cash exceptions are addressed.</p> <p>Please see 20.2 Budget Execution and Management for more information. Journals that fail budget/cash check do not update additional ledgers until all errors are cleared.</p>
14	Manage Cash Exceptions	<p>If the transaction exceeds the spendable cash balance the transaction will fail cash check. The DFS GL Processor and Approver use the Journals with Errors report or the Journals with Commitment Control Exceptions report to identify journals that have errors.</p> <p>DFS GL Journal Processor can update amount and/or ChartField string or cancel the transaction to resolve the error or contact the Agency KK Cash Maintainer for guidance. Transactions that fail cash check do not consume spendable cash. Cash check errors continue to be systematically checked until they are resolved.</p> <p>Please see 20.2.2 Manage Cash Checking and the Chart of Account Design for more information regarding spendable cash balances. Journals that fail budget/cash</p>

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Process Step ID	Process Step Title	Description of Process
		check do not update additional ledgers until all errors are cleared.
15	Update Budget/Cash Ledger Balances	When journals successfully pass budget/cash check all applicable budget/cash ledger balances are adjusted by the amount of the journal.
16	Post Journals	GL journals which successfully pass all checks (edit check, budget check, and cash check) are posted manually, or periodically via a scheduled automatic process. Upon posting, balances and appropriate ledgers update and are available for reporting purposes. DFS and agencies can query for posted journal details within Florida PALM.
17	Outbound Actuals Extract (GLI002)	The Outbound Actuals Extract is created daily and represents the summarized financial balances which are posted to the Actuals ledger within Florida PALM. DFS and agencies can use this information within their agency business systems as needed.
18	Outbound Detail GL Journal (GLI051)	The Outbound Detail GL Journal file is created daily and represents the journal accounting entry details which occurred within Florida PALM. DFS and agencies can use this information within their agency business systems as needed.
19	EOG Transparency Interfaces (GLI014), (GLI015), (GLI057)	Florida PALM will provide the following interface data files for EOG's transparency website, on-demand and nightly. <ul style="list-style-type: none"> <li>• Outbound Financial Balances to Transparency Site (GLI014)</li> <li>• Outbound Cash Transaction and Balance Data (GLI015)</li> <li>• Outbound Trust Fund Revenue and Cash Balance Information (GLI057)</li> </ul>
20	Outbound Disbursement Load (GLI071)	The Outbound Disbursement Load interface file is created for LAS/PBS containing all month-to-date (daily) and Actual Prior Year (annual) cash disbursements issued by Florida PALM cash disbursements issued by Florida PALM.

## Accounting Events

Accounting events originate during transaction processing in the applicable source module. The accounting events impact the source module, Commitment Control ledgers, and the General ledger (Actuals).

- Source Module accounting entries require user input (U) of the primary line (i.e., expenditure, revenues) with an automated system (S) offsetting line (i.e., payable, receivable) during transaction entry. The source model transaction must pass Edit Check, Budget Check, and Cash Check (on applicable entries) prior to posting the transaction.
- The Run Budget Check (Commitment Control) process automatically affects balances in the appropriate budget ledger (i.e., appropriation, spendable cash) if the transaction passes the budget check process.
- After the transaction is posted in the source module, an automated system process summarizes and posts the entries in the General Ledger module to the Actuals Ledger.

The table below provides examples of common accounting events applicable to this business process. Additional accounting entries can be performed in the GL based on business needs. All GL journal entries must be balanced.

Table 6: Accounting Events Included on Business Process Flow Diagrams

Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry
GL01	Summarized Journal Generator Transactions – Accounts Payable Module	Debit: Expenditures (S) Credit: Accounts Payable (S)	No Entry	Debit: Expenditures Credit: Accounts Payable
GL02	Summarized Journal Generator Transactions – Accounts Receivable Module	Debit: Cash (S) Credit: Revenue (S)	No Entry	Debit: Cash Credit: Revenue
GL03	Investment Transaction (Investment Activity Page)	No Entry	Reduces Available Appropriation, Allotment, and Release balances  Reduces Fund Cash	Debit: Pool 1 Inv -Treasury (U) Credit: Interunit Cash (S)  Debit: InterUnit Cash (S) Credit: Due to Pool 1 (S)

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Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry
			Increases Invested Cash Balance	
GL04	Disinvestment Transaction/ Redistribution (RED) Transactions	No Entry	(DIS) Reduces Available Appropriation, Allotment, and Release balances  (DIS) Increases Fund Cash  (DIS) Decreases Invested Cash Balance  (RED) Decreases Invested Cash balance in fund and Increases Invested Cash balance in fund	Debit: Pool 1 Disinv or Redistrib (U) Credit: Interunit Cash (S)  Debit: InterUnit Cash (S) Credit: Due to Pool 1 Disinv (S)

## Key Reports

Key Reports are displayed as icons with the Report Number on the Business Process Flow Diagrams. The table below provides the reports identified to be produced at a particular process step or is used to support the completion of a process step.

Table 7: Key Reports Included on Business Process Flow Diagrams

Report Number	Report RICEFW ID	Report Description	Report Source	Report Frequency	Audience
R1	GLR140	<b>Journals with Edit Errors (WorkCenter)</b> - Journals specifically with edit errors that require action.	PeopleSoft	Periodic	Agency, DFS
R2	GLR133	<b>Incomplete Journals (WorkCenter)</b> - A delivered report in the WorkCenter used to display a list of journals that are saved with an incomplete status.	PeopleSoft	Periodic	Agency, DFS
R3	GLR132	<b>Journals Ready for Processing (WorkCenter)</b> - A delivered report in the WorkCenter used to display a list of journals that are not posted but available for processing (edit, budget check, and	PeopleSoft	Periodic	Agency, DFS

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Report Number	Report RICEFW ID	Report Description	Report Source	Report Frequency	Audience
		post).			
R4	GLR136	<b>Journals Pending My Approval (WorkCenter)</b> - Journals that are pending approval from the current user.	PeopleSoft	Periodic	Agency, DFS
R5	GLR143	<b>Journals - Commitment Control Exceptions (WorkCenter)</b> - A delivered report in the WorkCenter used to display a list of journals with budget check exceptions that require action.	PeopleSoft	Periodic	Agency, DFS

**Note:** A complete list of reports may be found in the [Reports Catalog](#)<sup>2</sup>.

## Conversions

The table below identifies the Conversions related to this Business Process. These items are not included within the Business Flow Diagrams; however, these items are important elements of each Business Process.

Table 8: Data Converted from External System to Florida PALM

Conversion Number	Conversion Description	Source
GLC001	<b>Ledger</b> – Conversion of beginning balances for statewide and agency level data.	FLAIR

**Note:** A complete list of conversions may be found in the [Conversions Catalog](#)<sup>3</sup>.

<sup>2</sup> <https://app.smartsheet.com/b/publish?EQBCT=78f9327c658040d0bc1e8cc829e51efa>

<sup>3</sup> <https://app.smartsheet.com/b/publish?EQBCT=78f9327c658040d0bc1e8cc829e51efa>

## Interfaces

The table below provides the Interface IDs for each interface identified on the Business Process Flow Diagrams.

*Table 9: Interfaces Included on Business Process Flow Diagrams*

Interface Number	Interface Description	Interface Frequency	Source	Target
GLI002	<b>Outbound Actuals Extract</b> – Outbound interface containing transactions posted to the Actuals ledger.	Daily	Florida PALM	Agency Business System
GLI006	<b>Inbound Journal Entry</b> – Inbound Interface containing journal entries from select agencies.	Daily	Agency Business System, DFS	Florida PALM
GLI011	<b>Inbound Journal Spreadsheet Upload</b> - Inbound interface containing journal entries loaded into the system en masse via the spreadsheet (Excel) upload functionality for select agencies.	Daily	Agency, DFS	Florida PALM
GLI014	<b>Outbound Financial Balances to Transparency Site</b> - Outbound interface containing transactions and financial balance information provided to the EOG transparency sites.	Daily	Florida PALM	LAS/PBS
GLI015	<b>Outbound Cash Transaction and Balance Data</b> - Outbound interface providing cash transaction and balance information by Fund and Fund Type to the EOG Transparency Portal.	Daily	Florida PALM	LAS/PBS
GLI051	<b>Outbound Detail GL Journal</b> - Outbound interface file containing detailed GL journal information, to include ChartField and transaction details.	Daily	Florida PALM	Agency Business System
GLI057	<b>Outbound Trust Fund Revenue and Cash Balance Information</b> - Outbound interface containing trust fund revenue and cash balance information provided to the EOG transparency site.	Daily	Florida PALM	LAS/PBS

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Interface Number	Interface Description	Interface Frequency	Source	Target
GLI071	<b>Outbound Disbursement Load</b> - Outbound interface to LAS/PBS containing all Month-to-Date (daily) and Actual Prior Year (annual) cash disbursements issued by Florida PALM.	Daily/Annual	Florida PALM	LAS/PBS

**Note:** A complete list of interfaces may be found in the [Interface Catalog](#)<sup>4</sup>.

## Forms

The table below provides the Form Numbers for any forms identified on the Business Process Flow Diagrams.

Table 10: Forms Included on Business Process Flow Diagrams

Form Number	Form Description	Audience
N/A		

## Workflows

The table below provides the Workflow Numbers for any workflows identified on the Business Process Flow Diagrams.

Table 11: Workflows Included on Business Process Flow Diagrams

Workflow Number	Workflow Description	Audience
GLW001	<b>GL Journal Approval Workflow</b> - Workflow for approving general ledger journals.	Agency, DFS

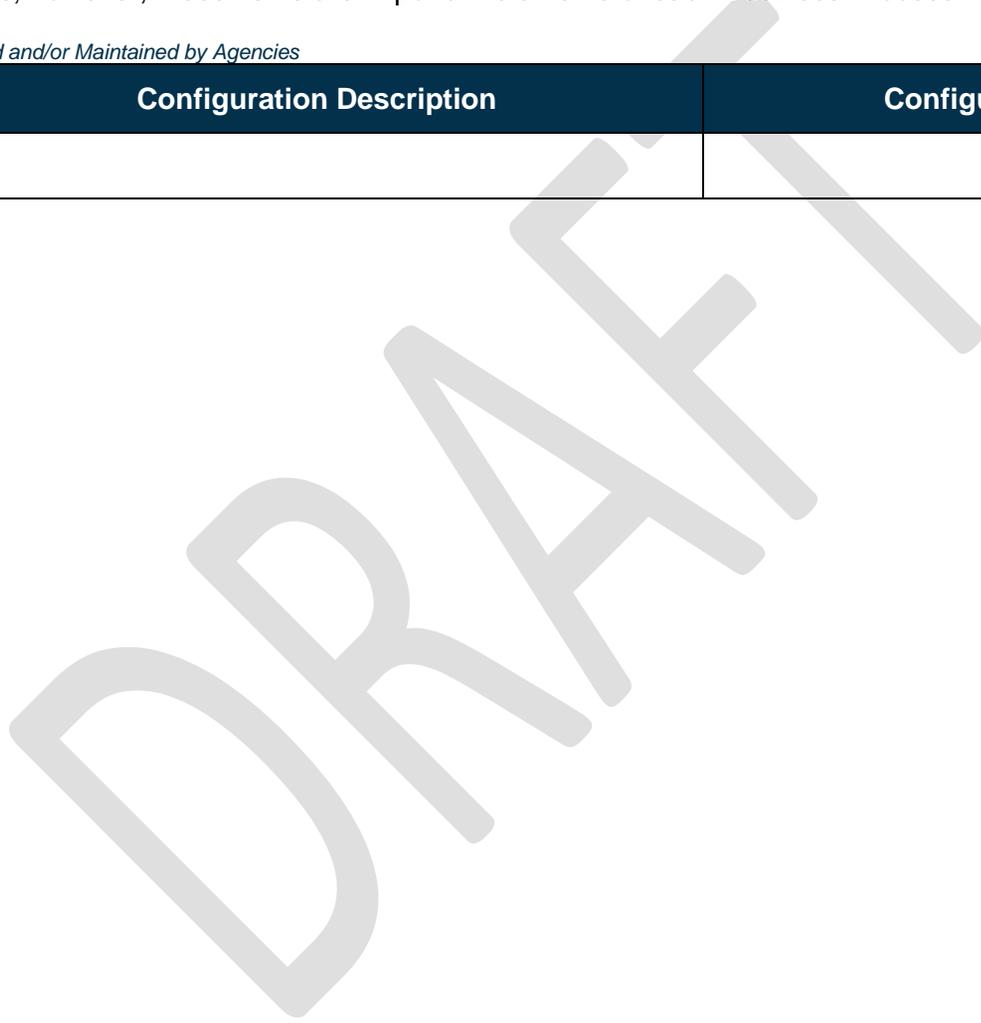
<sup>4</sup><https://app.smartsheet.com/b/publish?EQBCT=78f9327c658040d0bc1e8cc829e51efa>

### Agency Configurations

The table below identifies the Agency Configurations related to this Business Process. These items are not included within the Business Flow Diagrams; however, these items are important elements of each Business Process.

*Table 12: Configurations Defined and/or Maintained by Agencies*

Configuration Number	Configuration Description	Configuration Maintainer
N/A		



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## Appendix

### Appendix A – Accounting Date Concepts

#### Accounting Date:

Accounting date is applicable to all journals entered directly in the General Ledger, budget journals entered to the Commitment Control ledger and transactions entered in the source modules. The accounting date determines the operational accounting period to which the transaction will be posted.

The accounting date is represented by the following fields:

- GL Journal Date within the General Ledger

The screenshot displays the 'Create/Update Journal Entries' interface in FloridaPALM. The breadcrumb trail at the top reads: Favorites > Main Menu > General Ledger > Journals > Journal Entry > Create/Update Journal Entries. The FloridaPALM logo is on the left, and a search bar is on the right. Below the navigation tabs (Header, Lines, Totals, Errors, Approval), the form contains the following information:

- Unit: 43000
- Journal ID: 0001126075
- Date: 10/17/2023 (highlighted in red)
- Long Description: 10/17 DISINVESTMENTS (234 characters remaining)
- Ledger Group: ACTUALS
- Adjusting Entry: Non-Adjusting Entry
- Ledger: Fiscal Year: 2024
- Source: ONL
- Period: 4
- Reference Number: ADB Date: 10/17/2023
- Journal Class:
- Transaction Code: GENERAL
- SJE Type:
- Currency Defaults: USD / CRRNT / 1
- Attachments (0)
- Reversal: Do Not Generate Reversal
- Entered By: CLINT.KYLE-DFS
- Entered On: 10/17/2023 9:34:34AM
- Last Updated On: 10/17/2023 10:26:49AM
- Buttons: Save, Return to Search, Previous in List, Next in List, Notify, Refresh
- Footer: Header | Lines | Totals | Errors | Approval

Figure 7: GL Journal Date within the General Ledger

- Budget Journal Date within Commitment Control

[Favorites](#) > [Main Menu](#) > [Commitment Control](#) > [Budget Journals](#) > [Enter Budget Journals](#)

---

**Florida PALM** Journals Search >> [Advanced Search](#) [Last Search Results](#)

---

[Budget Header](#) | [Budget Lines](#) | [Budget Errors](#)

---

Unit 43000 Journal ID 0001107679 **Date 10/04/2023**

Ledger Group CC\_INVEST Fiscal Year 2024 Period 4  
 Control ChartField Fund Currency USD  
 Budget Header Status Posted Rate Type CRRNT  
 Budget Entry Type Original Exchange Rate 1.00000000   
 Cur Effdt 10/04/2023  
 Budget Type Revenue

**Parent Budget Options**  
 Generate Parent Budget(s)  
 Use Default Entry Event  
 Parent Budget Entry Type

[Attachments \(0\)](#)

**Long Description**  
 To establish an investable fund   
 223 characters remaining

**Alternate Description**  
  
 150 characters remaining

[Save](#) [Return to Search](#) [Previous in List](#) [Next in List](#) [Notify](#) [Refresh](#)

[Budget Header](#) | [Budget Lines](#) | [Budget Errors](#)

Figure 8: Budget Journal Date within Commitment Control

- Accounting Date within the source modules - AP/AR/AM

The screenshot shows the Florida PALM Voucher Entry interface. The 'Accounting Date' field is highlighted with a red box and contains the value '05/15/2023'. Other visible fields include Business Unit (37000), Voucher ID (00000001), Voucher Style (Regular Voucher), Invoice Date (05/15/2023), Supplier (Joannes Bakery), and Invoice Total (1,000,000). The 'Invoice Lines' section shows a single line for 'Supplies' with a line amount of 1,000,000. The 'Distribution Lines' table below shows the accounting details for this line.

Copy Down	Line	Merchandise Amt	Quantity	*GL Unit	Organization	Account	Fund	Budget Entity	Category	State Program	Budget Date
<input type="checkbox"/>	1	1,000,000		37000		790001	67500	37200100	040000	1602000000	05/15/2023

Figure 9: Accounting Date within the AP Module

**Accounting Period:**

The accounting period within Florida PALM indicates the specific timeframe the transaction is recorded, posted and stored. The periods are defined by the accounting calendars. There are three different types of accounting periods within Florida PALM:

- System Driven (0 & 999)**
  - Period 0 is the automated opening period for the new fiscal year. Beginning balances for all real accounts are posted here to start the new fiscal year.
  - Period 999 represents the end of the fiscal year finalized balances. These balances are automatically updated during the closing process. The balances from all periods are summarized and closed into this period.
  - Only used by the General Ledger.
  - These periods are not visible or selectable by a user.**
- Operational Accounting Period (1-12)**
  - Operational accounting periods represent one-month timeframes within the fiscal year. For the State of Florida our period 1 represents the month of July, period 2 represents the month of August, etc.

**Adjustment Period (998)**

- The adjustment period represents a designated timeframe that is available to perform balance adjustments that should not be reflected in the current transactional period.
- Only used by the General Ledger.
- Enterprise controls the opening and close of this period.

**Accounting Calendar:**

- The accounting calendar is a system configuration which defines the operational accounting periods for each fiscal year (FY).
- Represents the State of Florida FY that runs from July 1 through June 30 i.e., appropriations year.
- Controlled at an enterprise level by DFS.

The screenshot shows the 'Calendar Builder' interface in FloridaPALM. The configuration details are as follows:

- SetID: STATE
- Calendar ID: FY
- Periods in a Year: 12
- Begin Date: 07/01/2023
- End Date: Fiscal Year 2024
- Description: State Fiscal Year
- Long Description: State Fiscal Year Monthly Calendar
- Calendar Method: Monthly
- Monthly Allocation Type: 12 period Calendar
- Used for depreciation:
- Copy Period Name:

The 'Detail Periods' section contains the following table:

Year	Period	Begin Date	End Date	Period Name	Abbreviation
2023	1	07/01/2022	07/31/2022	Period 1 - 2022-07-01	1
2023	2	08/01/2022	08/31/2022	Period 2 - 2022-08-01	2
2023	3	09/01/2022	09/30/2022	Period 3 - 2022-09-01	3
2023	4	10/01/2022	10/31/2022	Period 4 - 2022-10-01	4
2023	5	11/01/2022	11/30/2022	Period 5 - 2022-11-01	5
2023	6	12/01/2022	12/31/2022	Period 6 - 2022-12-01	6
2023	7	01/01/2023	01/31/2023	Period 7 - 2023-01-01	7
2023	8	02/01/2023	02/28/2023	Period 8 - 2023-02-01	8
2023	9	03/01/2023	03/31/2023	Period 9 - 2023-03-01	9
2023	10	04/01/2023	04/30/2023	Period 10 - 2023-04-01	10

The 'Include Adjustment Periods' section contains the following table:

Adjustment Period	Period Name	Abbreviation
998	Standard Adjustment Period	998

Figure 10: GL Accounting Calendar with Define Periods

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## Appendix B – General Ledger Journal Sources

Journal source identifies the origin of a journal entry or identifies the types of journals being processed. The table below identifies the Journal Source Code, Journal Source Name, Transaction Types occurring, and the Allowable Users of the journal source code. Security will be applied to journal source codes to limit their use and help reduce errors.

Table 13: GL Journal Sources

Journal Source Code	Journal Source Name	Transaction Types	Allowable User
ABS	Agency Business Systems	Balance updates coming from an external business system	Agency Business System
ACR	GL Journal Accrual	General Ledger (GL) month end or fiscal year end accrual entries	Agency DFS
ADJ	Accounting Adjustments	General Ledger (GL) corrections in any operational accounting period or adjustments to balances during the 998 accounting period	Agency DFS
ALO	Allocation Process	Allocation entries to support enterprise business processes i.e., interest apportionment	DFS
AMR	Amortization	General Ledger (GL) journals originating from the expense amortization process	Florida PALM
AP	Accounts Payable	General Ledger (GL) journals originating from AP module	Florida PALM
AR	Accounts Receivable	General Ledger (GL) journals originating from AR module	Florida PALM
CLO	Closing Journal Source	General Ledger (GL) journals resulting from month-end and year-end closing process	Florida PALM
CNV	Conversion	General Ledger (GL) journals resulting from system conversion activities	Florida PALM
CLW	Clearwater Treasury Interface	General Ledger (GL) journals resulting from enterprise third party system	DFS
DIS	Disinvestment Journal	General Ledger (GL) journals resulting from disinvestment activity	Agency DFS
GRD	General Revenue Daily Adjust	Adjustments for General Revenue (GR) participant invested balance	DFS
IU	Interunit/Intraunit	General Ledger (GL) journals originating from IU module	Florida PALM
IVT	Investment Journal	General Ledger (GL) journals resulting from investment activity	Agency DFS
RED	Redistributions & Adjustments	Agency redistribution & adjustments for invested balances	Agency DFS
SPI	Special Purpose Investment Acc	General Ledger (GL) journals recording SPIA participant transactions	DFS
TR	Treasury	General Ledger (GL) journals entered to support Treasury operational business requirements.	DFS

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### Appendix C – Investment Activity Entry Page

Investment Activity Entry Page is built to simplify the disinvestment and investment journal entry process to enable agency users to perform the disinvestments and investments efficiently and in a controlled manner. Investment redistributions will continue to be handled directly through the general ledger and not on this page.

The proposed mockup screens presented below represent how the investment activity entry pages will appear in Financials wave.

Investment Activity Entry

Business Unit

Budget Entity

1 of 1

Fund

Fund description

+ | -

Scroll

Search

[Select All / Deselect All](#)

Results				
Select	Fund	Budget Entity	Activity	Transaction Amount
<input type="checkbox"/>	Fund 1	BE1	<a href="#">Details</a>	0.00
<input checked="" type="checkbox"/>	Fund 2	BE1	<a href="#">Details</a>	100,000.00
<input type="checkbox"/>	Fund 3	BE2	<a href="#">Details</a>	0.00

Investment

Disinvestment

Figure 11: Example of the Investment Activity Entry Search Page

**Details**

Business Unit 31000	Exce Office Of The Governor
Fund 19100	EMERG MGMT PREP & ASST TF
Budget Entity 57010000	EXEC DIRECTION
<b>Total Invested Amount \$12,354,877.12</b>	

---

**Available Investment Authority - Budgetary Fund**

Budgetary Fund 10000	
Budget Entity 57010000	

Released Appropriations \$	10,000.00
YTD Investments \$	6,000.00
In transit (Increase in Released Appropriation) \$	-
In transit (Decrease in Released Appropriation) \$	1,000.00
<b>Remaining Investment Authority \$</b>	<b>3,000.00</b>

---

**Available for Disinvestment**

Invested Balance \$	\$12,354,877.12
In transit (Increase in Available for Disinvestment) \$	-
In transit (Decrease in Available for Disinvestment) \$	(1,000.00)
<b>Available for Disinvestment \$</b>	<b>\$12,353,877.12</b>

---

**In Transit Activity**

Journal Header Description	Account	Source	Journal ID	Journal Date	Approval Status	Posted Status	Budget Header Status	Amount
Header Description Details	104000	IVT	0000064891	10/06/2023	Initial	Valid Journal - Edits Complete	Not Budget Checked	700.00
Header Description Details	104000	IVT	0000067841	10/06/2023	Initial	Valid Journal - Edits Complete	Error	300.00
Header Description Details	104001	DIS	0000067234	10/06/2023	In Process	Valid Journal - Edits Complete	Not Budget Checked	-500.00
Header Description Details	104001	DIS	0000068451	10/06/2023	In Process	Valid Journal - Edits Complete	Not Budget Checked	-500.00

Personalize | Find | View | 1 | 2 | 3 | 4 | First | 1-4 of 4 | Last

[Back](#)

Figure 12: Mockup of the Investment Activity Details Page

**Investment Activity Entry** | Journal Header Details | Journal Line Details | Journal Summary

Journal Date: 8/25/2023

Header Description: Investment of funds

[Back](#)      [Next](#)

**Investment Activity Entry** | Journal Header Details | Journal Line Details | Journal Summary

Journal Date: 8/25/2023

Header Description: Disinvestment of funds

[Back](#)      [Next](#)

Figure 13: Mockup of the Investment Journal Header Details Page

**Investment Activity Entry** | Journal Header Details | Journal Line Details | Journal Summary

\*Journal Date: 8/25/2023

Journal Description: Investment of funds

---

**Details**

Business Unit	Account	Fund	Budget Entity	Category	Organization	State Program	PC Business Unit	Project	Activity	PC Source Type	PC Category	PC Subcategory	Contract	OA1	OA2	Amount
31000	104000	19100	57010000	190000												500.00
31000	104000	19100	57020000	190000												50.00
31000	104000	19100	57030000	190000												200.00
31000	104000	19100	55100000	190000												100.00

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**Investment Activity Entry** | Journal Header Details | Journal Line Details | Journal Summary

\*Journal Date: 8/25/2023

Journal Description: Disinvestment of funds

---

**Details**

Business Unit	Account	Fund	Budget Entity	Category	Organization	State Program	PC Business Unit	Project	Activity	PC Source Type	PC Category	PC Subcategory	Contract	OA1	OA2	Amount
31000	104001	19100	57010000	190000												-500.00
31000	104001	19100	57020000	190000												-50.00
31000	104001	19100	57030000	190000												-200.00
31000	104001	19100	55100000	190000												-100.00

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Figure 14: Mockup of the Investment & Disinvestment Journal Line Details Page

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**Journal Summary**

**Journal Date** 8/25/2023

**Journal Description** Investment to funds

**Details**

Business Unit	Fund	Budget Entity	Amount
31000	19100	57010000	500
31000	19100	57020000	50
31000	19100	57030000	200
31000	19100	55100000	100

Click the 'Submit' button to route the investment journal for approval, or click the 'Back' button to return to the previous page.

Back
Submit

**Journal Summary**

**Journal Date** 8/25/2023

**Journal Description** Disinvestment to funds

**Details**

Business Unit	Fund	Budget Entity	Amount
31000	19100	57010000	-500
31000	19100	57020000	-50
31000	19100	57030000	-200
31000	19100	55100000	-100

Click the 'Submit' button to route the disinvestment journal for approval, or click the 'Back' button to return to the previous page.

Back
Submit

Figure 15: Mockup of the Investment & Disinvestment Journal Summary Page

**Journal Information**

Your Investment was submitted. See below for Journal information.

**Journal ID** 0000019742  
**Journal Date** 8/25/2023  
**Journal Header Status** Valid  
**Long Description** Investment of funds

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**Journal Information**

Your Disinvestment was submitted. See below for Journal information.

**Journal ID** 0000019743  
**Journal Date** 8/25/2023  
**Journal Header Status** Valid  
**Long Description** Disinvestment of funds

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Figure 16: Mockup of the Investment & Disinvestment Journal Information Page

**Appendix D – Financials Wave Journal Source Workflow**

Journal source identifies the origin of a journal entry or identifies the types of journals being processed. The table below identifies the transaction type, the journal source name and code used for the transaction and the workflow for each. The workflow contains details on the transaction initiator and the approver.

Table 14: GL Journal Sources

Transaction Types	Journal Source Name	Journal Source Code	Workflow Impact	
			Initiator	Approver
Investments	Investment Journal	IVT	Agency User	Agency Approver
			Treasury User	Treasury Approver
Disinvestments	Disinvestment Journal	DIS	Agency User	Agency Approver
			Treasury User	Treasury Approver
Corrections/Adjustments coming from an agency business system as part of normal operations	Agency Business Systems	ABS	Interface	Pre-Approved
Corrections/Adjustments entered manually as part of Month End or Fiscal Year End Accruals	GL Journal Accrual	ACR	Agency User	Agency Approver
			DFS User	DFS Approver
Corrections/Adjustments entered manually as part of normal operations	Accounting Adjustment	ADJ	Agency User	Agency Approver
			DFS User	DFS Approver
			Treasury User	Treasury Approver
Treasury investment journals resulting from an enterprise third party system	Clearwater Treasury Interface	CLW	Interface	Pre-Approved
Redistribution and Adjustments for Investments (Includes Back / Future Dated Transactions)	Redistributions & Adjustments	RED	Agency User	Treasury Approver

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Transaction Types	Journal Source Name	Journal Source Code	Workflow Impact	
			Initiator	Approver
			Treasury User	Treasury Approver
SPIA Participant Transactions	Special Purpose Investment Acc	SPI	Interface	Pre-Approved
General Revenue Adjustments	General Revenue Daily Adjust	GRD	Module Integration	Pre-Approved
Allocations	Allocation Process	ALO	Module Integration	Pre-Approved
Treasury journal entries to support treasury business operations	Treasury	TR	Treasury User	Treasury Approver

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