100.7 Payroll Accounting Distributions

Florida PALM
Planning, Accounting, and Ledger Management

Revision History

Version	Date	Revision Notes
1.0	08/14/2023	Draft
2.0	09/15/2023	Draft Updates for Financials Wave

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Business Process Overview

The Payroll Accounting Distributions business process describes the processes in Florida PALM to manage the payroll accounting setup and the processing of accounting transactions from payroll to the general ledger and the redistribution of those accounting entries. The business subprocesses included are:

- 100.7.1 Set Up Position Distributions
- 100.7.2 Generate Payroll Accounting Distributions
- 100.7.3 Process Redistributions

The Set Up Position Distributions subprocess outlines the steps taken for agencies to initially load and/or set up their position funding information for their payroll distribution. This subprocess can be done either directly in Florida PALM or through spreadsheet upload functionality.

The Generate Payroll Accounting Distributions subprocess is the methodology used to iteratively validate and check the payroll accounting distribution before allocation and distribution. The timing is dependent on a successfully confirmed payroll run, which is outlined in business process 100.3.3 Confirm Payroll. Once a payroll cycle has been successfully confirmed, the Bureau of State Payrolls (BOSP) will process pre-actuals which gives agencies the opportunity to see reports of the distribution of their payroll, prior to the actual posting to general ledger. Funding and budget adjustments can then be made by the agency if needed and pre-actuals reprocessed. After the pre-actuals processing loop is completed, actuals distribution is processed, and the accounting entries are sent to general ledger.

The Process Redistributions subprocess outlines the steps taken to redistribute payroll accounting costs that have already occurred. Agencies will be able to either manually enter reclassification information into Florida PALM or use spreadsheet upload functionality. Once the redistributions have been processed in payroll, they are transferred to general ledger. Budget and cash checks are run on these redistributions, which the agency will also have a chance to review and manage before they are posted to general ledger journals.

Definitions for terminology used within this business process can be found at Terms and Definitions Catalog[1].

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).

- File errors generated by the interface validation process that cause a file to be rejected will be corrected within the source system and resubmitted through the interface.
- BOSP will have data entry access in Florida PALM for emergency exception processing or to approve agency employee update requests. BOSP entry in Florida PALM will be evaluated by the agency to determine if the entry needs to be recorded in the source system.
- Florida PALM Payroll accounting distributions will not be dependent on third party HRIS.

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[1] https://app.smartsheet.com/b/publish?EQBCT=0145b968d515454e9753d4943702576a.
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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.

100.7.1 – Set Up Position Distributions

Table 1: Set Up Position Distributions

100.7.1 – Set Up Position Distributions	
Module	**Payroll**
Related Module(s)	**General Ledger**
Swim Lane – Definition	**Agency Position Funding Maintainer:** Agency role responsible for creating or updating position level funding and/or requesting new speed keys for the creation of combo codes.

Process Step ID	Process Step Title	Description of Process
1	Position Data Established/Updated	As detailed in payroll business process 100.1 Set Up and Maintain Positions, all successfully loaded position records have passed interface validations and edit checking before being established/updated in Florida PALM.
2	Review Daily Position Activity Report	The Agency Position Funding Maintainer will review the Daily Position Activity Report for their agency's successfully loaded position data. The purpose of this report is to notify the Agency Position Funding Maintainer of any change to their agency's position that would impact position funding. If there are no position funding updates to be made, this process will come to an end. If there are position funding updates to be made, they can be done either manually or via spreadsheet upload. If the maintainer uses spreadsheet upload functionality, continue to step 3. If updating manually, the maintainer must first verify the combo code for that position

Process Step ID	Process Step Title	Description of Process
		exists. If the combo code does not exist in Florida PALM, it must be established following the 10.1.6 Agency Set Up and Maintain SpeedKeys process before continuing to step 6. If the combo code does exist in Florida PALM, continue to step 6.
3	Inbound Agency Position Funding Spreadsheet Upload (PRI038)	Inbound interface to allow an agency to assign the combo codes and funding percentage associated to a position.
4	Perform Interface Error Checking	If file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. If file is not rejected, edit validations are performed on each transaction before the data is allowed to load for processing in the module. Additional edits will be performed during the transaction life cycle. Rejected transactions are managed through the Interface Error Handling Process (120.1).
5	Position Funding Data Established/Updated	All successfully loaded records have passed interface validations and edit checking. The position funding records are now established/updated in Florida PALM.
6	Enter Position Funding Updates	If updating position funding manually, and the combo code exists, the maintainer can enter the position funding updates in Florida PALM.
7	Position Funding Data Extract	Process to extract the first funding row for new and updated position funding file for source HRIS.
8	Outbound Position Funding File (PRI051)	Outbound file containing the initial combo code funding row for new or update position funding.

100.7.2 – Generate Payroll Accounting Distributions

Table 2: Generate Payroll Accounting Distributions

100.7.2 – Generate Payroll Accounting Distributions	
Module	**Payroll**
Related Module(s)	**General Ledger, Commitment Control, InterUnit**
Swim Lane – Definition	**Agency Payroll Accounting Maintainer:** Agency role responsible for reviewing position level funding and processing accounting redistributions. **Agency Position Funding Maintainer:** Agency role responsible for creating or updating position level funding and/or requesting new speed keys for the creation of combo codes. **BOSP Payroll Maintainer:** BOSP role with the ability to run and monitor payroll cycle processes and update configuration.

Process Step ID	Process Step Title	Description of Process
1	Confirm Payroll Successful	BOSP Payroll Maintainer confirms completion of 100.3.3 Confirm Payroll process before beginning the payroll distribution process.
2	Process Pre-Actuals Distribution	BOSP Payroll Maintainer runs the Pre-Actuals Distribution process, which provides account distribution reporting of the confirmed payroll before actuals distribution is processed and posted to the general ledger.
3	Review Pre-Actuals Distribution Reports	BOSP Payroll Maintainer reviews Pre-Actuals Distribution reports and may contact the agency for any needed adjustments.
4	Review Agency Pre-Actuals Distribution Reports	Agency Payroll Accounting Maintainer will review Pre-Actuals reports to determine if adjustments need to be made against the position funding and/or budgeting. If funding/budget corrections need to be made continue to step 5. If corrections do not need to be made, continue to step 6.
5	Enter Position Funding Updates	Agency Position Funding Maintainer enters adjustments in Florida PALM to the position funding table.
6	Process Actuals Distribution	BOSP Payroll Maintainer runs the Actuals Distribution process to generate the final payroll accounting distribution and load to the Payroll HR Accounting Line table in Florida PALM.
7	Transfer Payroll HR Accounting Line Transactions to General Ledger	The Payroll HR Accounting Line information created from the Actuals Distribution process is systematically transferred to General Ledger HR Accounting Line.
8	Run Budget and Cash Check	The budget check process will run at the designated interval in the financial system. Budget check will confirm sufficient budget

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Process Step ID	Process Step Title	Description of Process
		balances exist in the budget ledgers and confirms use of valid Chart Field strings. The cash check process will run at the designated interval. Cash check validates transactions to spendable cash and confirms use of valid Chart Field strings. Spendable cash represents the remaining available fund cash balance reflected in the Cash Ledger.
9	Generate GL Journals	Journal Generator (JGEN) processes posted accounting entry data from the Florida PALM source modules, summarizes the data, and creates journals in the General Ledger. The Journal Generator process will edit, budget check, and post the journal entries created during the process. Please see 10.2, Enter and Process Journals for more information on source module journal entries. Once journals have been created, any negative balances are handled by the Agency Payroll Accounting Maintainer. The agency will follow the 20.2.2 Budget Execution and Management to review the negative and determine the action needed. To redistribute a prior payroll, the agency will follow the 100.7.3 Process Redistributions process. If moving expenditures other than payroll, the agency will follow 110.1 Inter/Intra Unit Transactions process. If there are no negative balances, the process to generate payroll accounting distributions comes to an end. In the event the agency does not correct the negative balance before the warrant date, BOSP will resolve the negative balance following 10.2.4 Enterprise Create and Approve Journals.
10	Outbound Agency Salary Details File (PRI007)	Outbound interface is generated to send payroll related data to agency business systems.

100.7.3 – Process Redistributions

Table 3: Process Redistributions

100.7.3 – Process Redistributions	
Module	**Payroll**
Related Module(s)	**General Ledger, Commitment Control**
Swim Lane – Definition	**Agency Payroll Accounting Maintainer:** Agency role responsible for reviewing position level funding and processing accounting redistributions.

Process Step ID	Process Step Title	Description of Process
1	Identify Accounting Rows Needing Redistribution	Agency Payroll Accounting Maintainer identifies accounting rows needing redistribution. If manually entering reclassification information in Florida PALM, continue to step 2. If sending reclassification from agency business system or spreadsheet upload, continue to step 3.
2	Enter Reclass Information	Agency Payroll Accounting Maintainer enters reclassification information in Florida PALM HCM for processing.
3	Prepare Transactions Available for Processing	Agency Payroll Accounting Maintainer prepares the reclassification file for processing either through interface from their agency business system or manually using spreadsheet upload.
4	Inbound Agency Accounting Redistribution File (PRI047)	Inbound interface that contains agency payroll accounting redistribution information.
5	Inbound Agency Accounting Redistribution Spreadsheet (PRI048)	Inbound spreadsheet upload that contains agency payroll accounting redistribution information.
6	Perform Interface Error Checking	If file is rejected, all transactions in the file are rejected and the file must be resubmitted once issue is resolved. If file is not rejected, edit validations are performed on each transaction before the data is allowed to load for processing in the module. Additional edits will be performed during the transaction life cycle. Rejected transactions are managed through the Interface Error Handling Process (120.1).
7	Process Accounting Redistribution	Agency Payroll Accounting Maintainer runs the accounting redistribution process.
8	Transfer Payroll HR Accounting Line	The Payroll HR Accounting Line information created from the Accounting Redistribution

Process Step ID	Process Step Title	Description of Process
	Transactions to General Ledger	process is systematically transferred to General Ledger HR Accounting Line.
9	Run Budget and Cash Check	The budget check process will run at the designated interval. Budget check will confirm sufficient budget balances exist in the budget ledgers and confirms use of valid Chart Field strings. Agency established allotment balances will be checked by the budget check process. If transaction amount is less than the available allotment balance, the transaction will continue processing. If transaction exceeds the available allotment balance, a warning message will display noting that the transaction has passed allotment budget checking but with warnings (see step 10). If transaction exceeds the available Appropriations (includes appropriations and releases) balance the transaction will fail. Transaction will not be processed by the system until exception is resolved (see step 11). The cash check process will run at the designated interval. Cash check validates transactions to spendable cash and confirms use of valid Chart Field strings. Spendable cash represents the remaining available fund cash balance reflected in the Cash Ledger. If transaction exceeds the spendable cash balance the transaction will fail. Transactions with errors stop at the Cash Checking stage and do not proceed until the error is corrected, adjusted, or cancelled (see step 12).
10	Review Allotment Warning	Transaction can proceed with a warning. Internal agency policy should guide Processor regarding transaction processing when a warning is returned. Please see 20.2 Budget Execution and Management for more information on managing warnings and the resulting negative allotment balances created.
11	Manage Budget Exceptions	Processor can update amount and/or Chart Field string or cancel/delete the transaction to resolve the error or contact the Agency KK Budget Maintainers. Internal agency policy should guide

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Process Step ID	Process Step Title	Description of Process
		Processor regarding transaction processing when an error is returned. Please see 20.2 Budget Execution and Management for more information. Transactions that fail budget check do not consume appropriations. Budget check exceptions continue to be systematically checked until they are resolved.
12	Manage Cash Checking Errors	Processor can update amount and/or Chart Field string or cancel the transaction to resolve the error or contact the Agency KK Cash Maintainer for guidance. Please see 20.2.2 Manage Cash Checking and D66 - Chart of Account Design for more information regarding spendable cash balances. Transactions that fail cash check do not consume spendable cash. Cash check errors continue to be systematically checked until they are resolved.
13	Generate GL Journals	Journal Generator (JGEN) processes posted accounting entry data from the Florida PALM source modules, summarizes the data, and creates journals in the General Ledger. The Journal Generator process will, edit, budget check, and post the journal entries created during the process. Please see 10.2, Enter and Process Journals for more information on source module journal entries.
14	Review Agency Accounting Redistribution Report	Agency Payroll Accounting Maintainer reviews the Agency Redistribution Report to confirm reclassification posted as expected.

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.

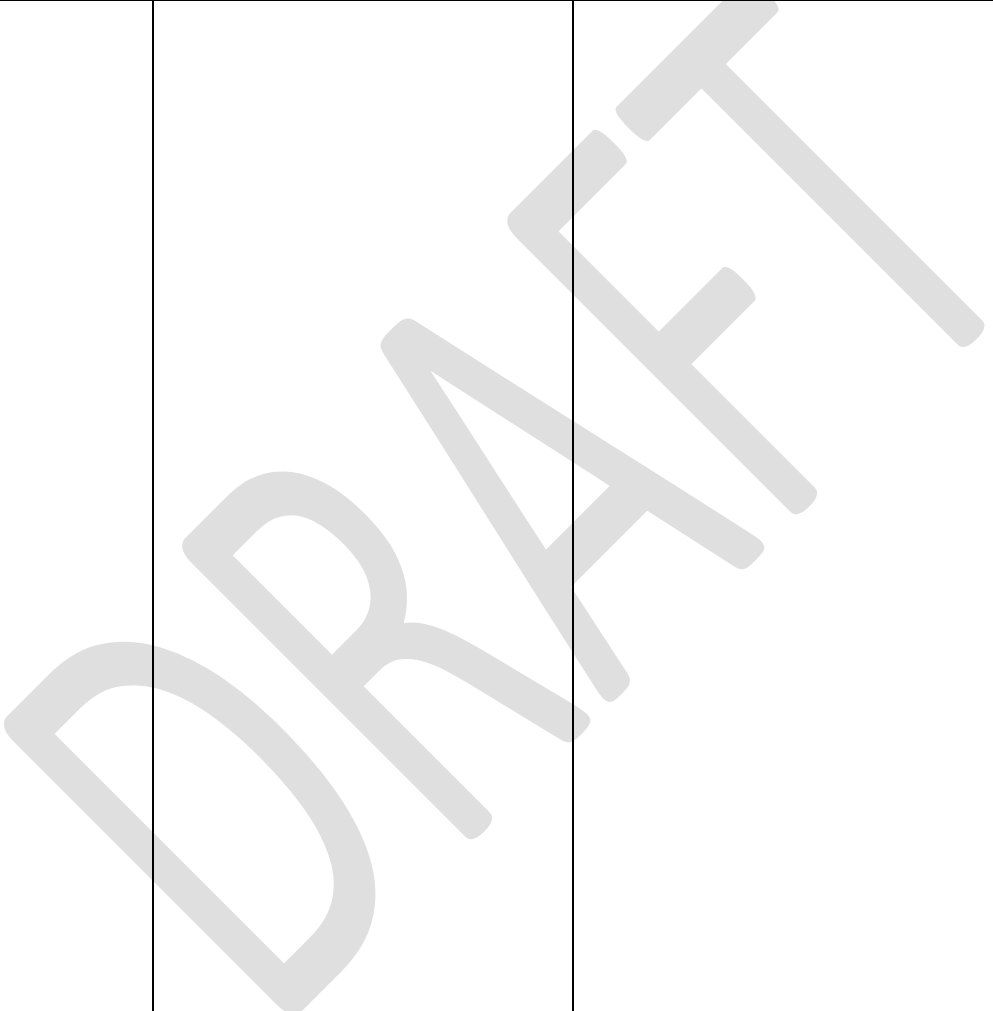The table below provides the most common accounting events applicable to this business process.

Table 4: Accounting Events Included on Business Process Flow Diagrams

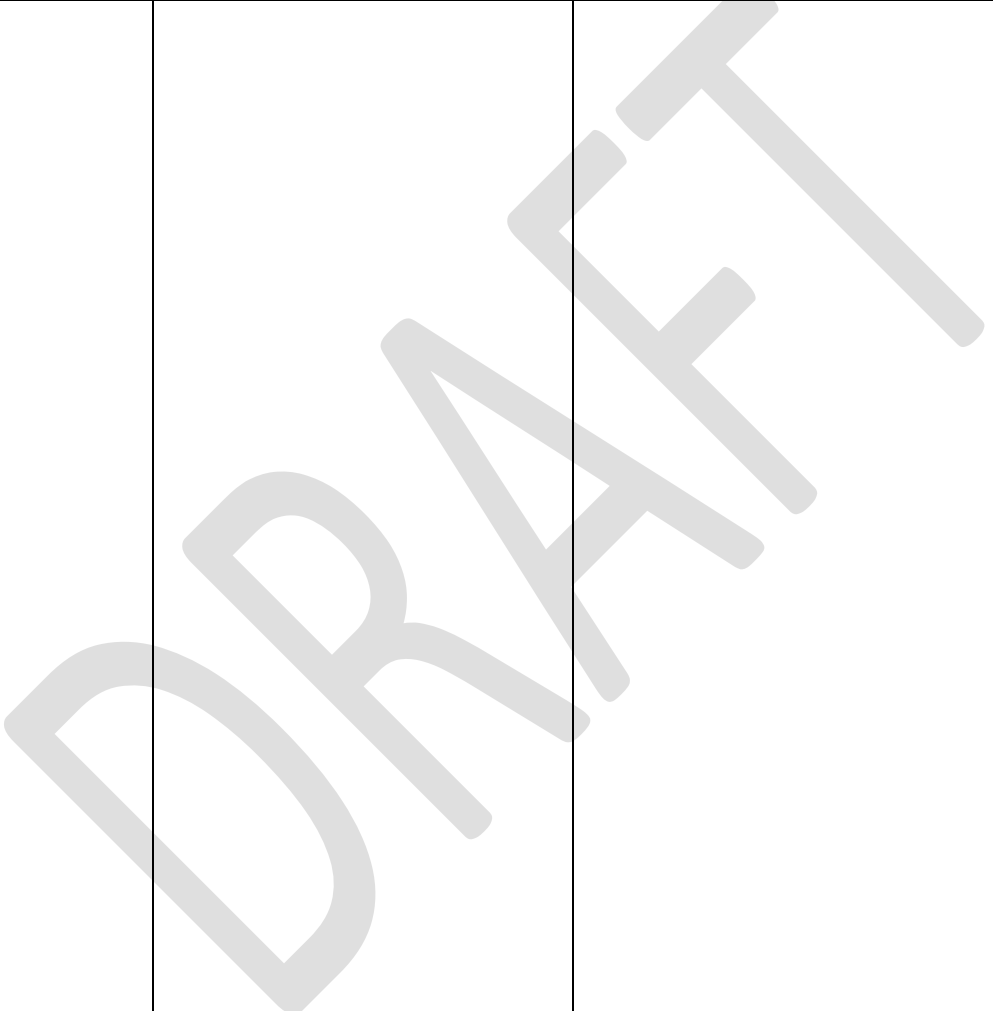| Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry
PR01	Regular Payroll - Agency Fund	Debit: Payroll Expense (S) Credit: Net Payroll Liability (S)	Decreases Available Appropriation, Allotment, and Release balances	Debit: Payroll Expense Credit: Net Payroll Liability
PR01	Regular Payroll - Agency Fund	Debit: Net Payroll Liability (S) Credit: Cash (S)	Decreases Spendable Cash	Debit: Net Payroll Liability Credit: Cash
PR01	Regular Payroll - Enterprise Fund	Debit: Cash (S) Credit: Cash Clearing (S)	Decreases/Increases Spendable Cash	Debit: Cash Credit: Cash Clearing
PR02	Inter Unit Transfer - Agency Fund	Debit: Payroll Expense (S) Credit: Cash (S)	Decreases Available Appropriation, Allotment, and Release balances Decreases Spendable Cash	Debit: Payroll Expense Credit: Cash
PR02	Inter Unit Transfer - Enterprise Fund	Debit: Cash (S) Credit: Supplier/Inter Unit Liability (S)	Increases Spendable Cash	Debit: Cash Credit: Supplier/Inter Unit Liability

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Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry
PR03	AP Payments for Payroll Deductions - Enterprise Fund	Debit: Supplier/Inter Unit Liability (S) Credit: Cash (S)	Decreases Available Non-Operating Appropriation Decreases Spendable Cash	Debit: Supplier/Inter Unit Liability Credit: Cash
PR03	IU Payments for Payroll Deductions - Enterprise Fund	Debit: Supplier/Inter Unit Liability (S) Credit: Cash (S)	Decreases Available Non-Operating Appropriation Decreases Spendable Cash	Debit: Supplier/Inter Unit Liability Credit: Cash
PR03	IU Payments or Payroll Deductions - Receiving Agency Fund	Debit: Cash (S) Credit: Revenue (S)	Increases Spendable Cash Increases Collected Revenue	Debit: Cash Credit: Revenue
PR04	Salary Over Payment - Current Year - Agency Fund	Debit: Cash (S) Credit: Payroll Expense (S)	Increases Spendable Cash Increases Available Appropriation, Allotment, and Release balances	Debit: Cash Credit: Payroll Expense
PR05	Salary Over Payment - Prior Year - Agency Fund	Debit: Cash (S) Credit: Revenue (S)	Increases Spendable Cash Increases Collected Revenue	Debit: Cash Credit: Revenue
PR06	Redistribution From - Agency Fund	Debit: Cash (S) Credit: Payroll Expense (S)	Increases Available Appropriation, Allotment, and Release balances Increases Spendable Cash	Debit: Cash Credit: Payroll Expense
PR07	Redistribution To - Agency Fund	Debit: Payroll Expense (S) Credit: Cash (S)	Decreases Available Appropriation, Allotment, and Release balances Decreases Spendable Cash	Debit: Payroll Expense Credit:

Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry

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Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry

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Acct Event ID	Accounting Event	Source Module Accounting Entry	Commitment Control Ledger(s) Impact	General Ledger (Actuals) Entry
				Cash

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 5: Key Reports Included on Business Process Flow Diagrams

Report Number	Report RICEFW ID	Report Description	Report Source	Report Frequency	Audience
R1	PRR025	**Daily Position Activity Report –** report that tracks any additions or updates to positions in Florida PALM sent via interface.	PeopleSoft	Daily	BOSP, Agency
R2	PRR051	**Position Funding Data Report –** A report of position funding changes accepted and rejected.	PeopleSoft	On Demand	BOSP, Agency
R3	PRR033	**Pre-Distribution Audit Report –** Audits payroll and configuration data to identify possible actual distribution errors.	PeopleSoft	Payroll Cycle	BOSP, Agency
R4	PRR030	**Actuals Funding Report –** A report of the payroll actuals funding prior to and after running the actual distribution process.	PeopleSoft	Payroll Cycle	BOSP, Agency
R5	PRR031	**Actuals Funding to Budget Comparison Report –** A report of the payroll funding distribution compared to the budget in the general ledger.	PeopleSoft	Payroll Cycle	BOSP, Agency
R6	PRR034	**HR to GL Distribution Report –** A report of the distribution from the HR Accounting Line table to the general ledger	PeopleSoft	Payroll Cycle	BOSP, Agency
R7	PRR032	**Agency Redistribution Report –** An agency report of the redistribution process results.	PeopleSoft	On Demand	Agency

Note: A complete list of reports may be found in the Reports Catalog[2].

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[2] https://app.smartsheet.com/b/publish?EQBCT=a8d51896f0144ef6a87314b3c7824ba5

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 6: Data Converted from External System to Florida PALM

Conversion Number	Conversion Description	Source
N/A		

Note: A complete list of conversions may be found in the Catalog of Conversions[3].

Interfaces

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

Table 7: Interfaces Included on Business Process Flow Diagrams

Interface Number	Interface Description	Interface Frequency	Source	Target
PRI038	**Inbound Agency Position Funding Spreadsheet Upload** – Inbound spreadsheet containing information to create combo codes and/or position funding	On Demand	Agencies	Florida PALM
PRI007	**Outbound Agency Salary Details File** – Provides each agency all payroll payments with the accounting information	After confirmed payroll	Florida PALM	Agencies
PRI047	**Inbound Agency Accounting Redistribution File** – Inbound interface that contains agency payroll accounting redistribution information.	On Demand	Agencies	Florida PALM
PRI048	**Inbound Agency Accounting Redistribution Spreadsheet** – Inbound spreadsheet upload that contains agency	On Demand	Agencies	Florida PALM

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[3] https://app.smartsheet.com/b/publish?EQBCT=78f9327c658040d0bc1e8cc829e51efa

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Interface Number	Interface Description	Interface Frequency	Source	Target
	payroll accounting redistribution information.			

Note: A complete list of interfaces may be found in the Catalog of Interface Offerings[4].

Forms

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

Table 8: 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 9: Workflows Included on Business Process Flow Diagrams

Workflow Number	Workflow Description	Audience
N/A		

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[4] 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 10: Configurations Defined and/or Maintained by Agencies

Configuration Number	Configuration Description	Configuration Maintainer
C-SD001	**Speed Keys** – Shortcut key established to create combo codes in HCM	Agency