

Chart of Accounts Design (D66)

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Revision History

Version	Date	Revision Notes
1.0	03/04/2020	Accepted Version

Introduction and Approach

The Florida Planning, Accounting, and Ledger Management (Florida PALM) Chart of Accounts (COA) Design establishes and defines a statewide level COA structure that includes individual design components for the ChartFields and Budget Structures. The COA Design is a component of the Florida PALM Solution (Solution) Analysis and Design activities. The COA Design was evolved and refined through iterative and collaborative work with Department of Financial Services (DFS) Divisions and Offices, Florida Financial Management Information Systems (FFMIS) partners and organizations.

The scope of the COA Design defines the ChartField structure, definition, usage, ownership, and maintenance of each ChartField that collectively comprise the COA. To support COA Design activities and ease the transition from the legacy system to Florida PALM, the ChartField values resemble the legacy values where possible. The COA Design is a result of extensive efforts contemplated to accommodate financial management and reporting using Florida PALM COA and other Solution functionalities that previously was accomplished via specific FLAIR Data Elements. The COA Design establishes the statewide COA structure for all Phases and Waves.

The scope of the COA Design also defines the Budget Structures, including rules and configurations, key budget ChartFields and translation, and budget control options. The Florida PALM Budget Structure supports information received from the Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) and helps organizations comply with budgetary statutory provisions. The COA Design includes specifications for statewide and organization-specific budget definitions to fulfill budget management, transactional processing, exception management, and reporting requirements. Budget Structures are tightly integrated with the ChartFields. The processes describing the maintenance of the ChartField values, appropriations, and allotments are detailed in the Standardized Business Process Models (D54).

The COA Design has a system-wide impact and is identified as a “major key” configuration element of the Solution within the Application Configuration and Development Strategy (D55), meaning any significant future modifications may be difficult to implement and will require thorough analysis and extensive testing to confirm unexpected business processes are not adversely impacted by the change. However, managing ChartField values (e.g., addition or modification) is part of operational maintenance efforts to support transaction processing and reporting.

The COA Design began early in the implementation lifecycle with updates and refinements planned through approval. Figure 1 provides a visual of the COA Design activities occurring between September 2018 and February 2020.

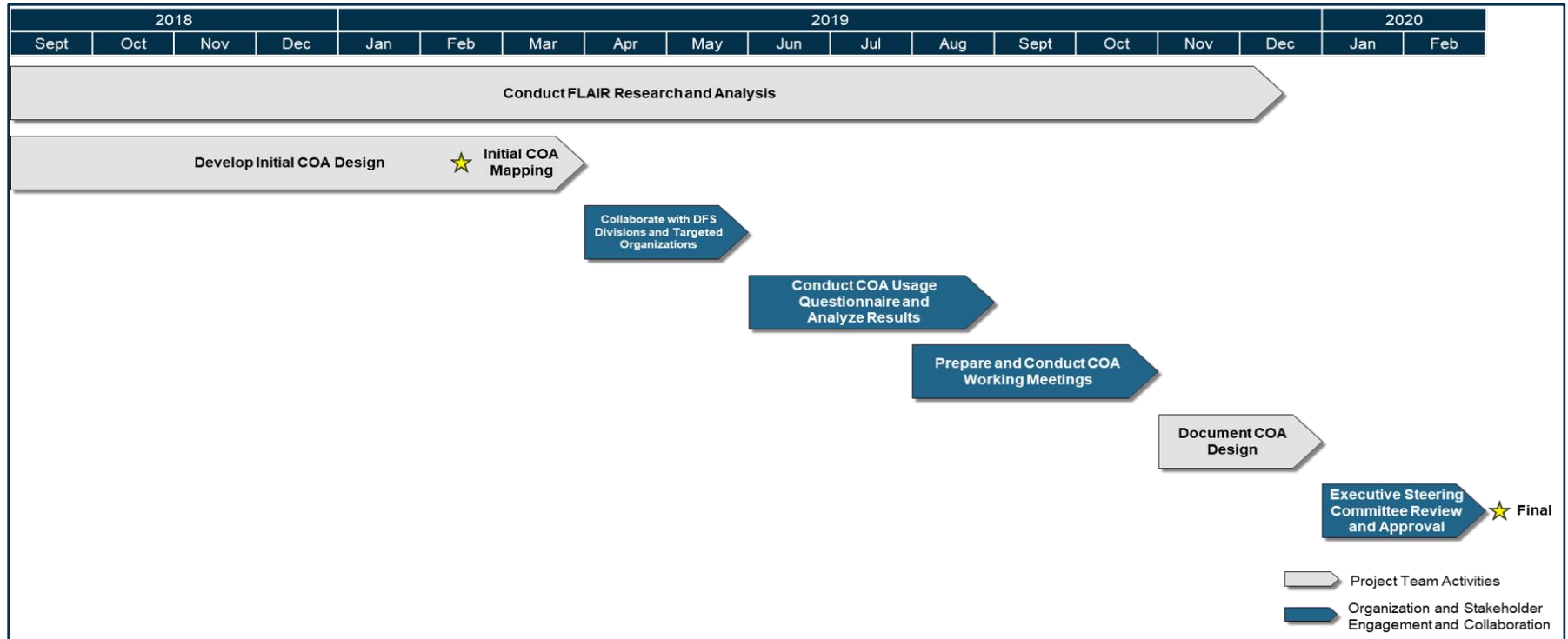


Figure 1: Chart of Accounts Design Activities

The initial COA Design was developed taking business requirements, system capabilities, and Florida Accounting Information Resource (FLAIR) research and analysis into consideration. Following the initial COA Design, the Florida PALM Project Team (Project Team) developed Standardized Business Process Models that provided further insight to evolve the COA Design. In parallel, the Project Team continued to refine the COA Design through collaboration with DFS Divisions, including the Divisions of Accounting & Auditing and Treasury, and the Office of Information Technology.

Throughout the development of the COA Design, the Project Team conducted extensive FLAIR research and analysis to develop a comprehensive understanding of how organizations use the legacy data elements to transact and report. As a result, the Project Team conducted additional meetings with targeted organizations based on their current use of FLAIR data elements and provided a forum to validate that a standardized COA Design could meet organization needs.

A questionnaire was distributed to all organizations to gather additional information on each organization's usage of the FLAIR data elements as well as their budget and cash management methods. Responses were received from 88% of organizations which provided valuable insight into the purpose and intent behind the usage of the organization-specific FLAIR data elements and the desired level of organizational budgetary control.

Following the submission of the questionnaire, a series of working sessions were conducted to share and discuss the COA Design with organizations. Over a seven-week period, the Project Team conducted two kickoff sessions, three working sessions on ChartFields, three working sessions on Budget Structures, five in-person office hour sessions, and six call-in office hour sessions. Across these activities, the Project Team engaged with 159 organization representatives from all organizations and FFMS partners, including the 12% that did not respond to the questionnaire. Hyperlinks to the materials produced during the COA working sessions are provided in the Appendix.

Following the conclusion of the working sessions, the Project Team documented the COA Design in preparation for review and approval by the Executive Steering Committee (ESC). The iterative nature is intended to allow the design to evolve throughout the process providing an opportunity for increased confidence in the COA Design.

Once the COA Design is finalized, it will be used as an input for the configuration activities necessary to ready the Florida PALM Solution for testing. The DFS Divisions of Accounting & Auditing and Treasury, along with applicable organizations, including FFMS partners, will provide support for the configuration activities. Configurations will be captured in the Master Data Configuration Workbooks (D88) to support statewide and organization-specific ChartField values and Budget Structures. Also, as part of configuration activities, the Commitment Control module will be used to define additional Budget Structure components that will be leveraged to enable the Fund cash management and cash checking processes for Florida PALM.

ChartField Structure

A ChartField stores COA information and provides the basic structure to segregate and categorize transactional and budget data. ChartFields represent one defined purpose with many values to

capture that defined purpose. ChartFields are alphanumeric, providing flexibility when titling values and room for growth as additional values are established.

The ChartField structure defines the design of each individual ChartField, specifies how each ChartField is established, and identifies the ownership of ChartField value additions or updates at two levels: statewide or organization. The ownership of ChartField values is set via a configuration feature called TableSet Control. The statewide ChartFields are set under a statewide TableSet Control value and organization-specific ChartFields are set using the organization specific TableSet Control values.

The below sections describe the ChartField structure for the State’s future financial management solution. The ChartField Use and Features section describes the Solution functionalities used in Florida PALM to confirm secure and consistent financial management and reporting process. The ChartField Details section includes a detailed description of each ChartField and the Projectrelated fields that support the Project ChartField.

ChartField Use and Features

Once the ChartField values are configured, they are available for use on transactions and reporting. This section highlights the ChartField-related Solution features which provide support for transactional and reporting activities including Attributes, combination edits, SpeedTypes/SpeedCharts, trees, and ChartField inheritance. With the exception of SpeedTypes/SpeedCharts, these ChartField-related Solution features are centrally maintained by DFS.

Attributes

A ChartField Attribute provides the ability to record additional characteristics about individual ChartField values for reference or reporting purposes. Only one value can be selected for each Attribute associated with a ChartField value. Attributes have only been identified for statewide ChartFields. The following Attributes in Table 1 have been identified in Florida PALM. Each Attribute is described in more detail in the applicable ChartField Detail section below. Additional Attributes may be identified during Configuration activities.

Table 1: ChartField Attributes

ChartField	Attribute	Attribute Value
Fund	State Fund (SF) Indicator	1 – General Revenue Fund 2 – Trust Fund 3 – Working Capital Fund 4 – State Infrastructure Fund 5 – Budget Stabilization Fund 8 – Local Fund
Fund	Fund Type	Proprietary Governmental Fiduciary

ChartField	Attribute	Attribute Value
		Component Unit
Fund	General Revenue Service Charge	Y or N
Fund	Investable	Y or N
Fund	Negative Cash Balance Allowed	Y or N
Fund	Investment Interest Restricted	Y or N
Fund	Revenue Restrictions	External Restrictions Constitutional Restrictions Enabling Legislation
Category	Revenue Cap	Y or N
Account	1099 Reportable	Y or N
Account	Prompt Pay	Y or N
Account	General Revenue Service Charge	Y or N

Combination Edits

Combination Edits help to maintain data integrity across modules by enforcing criteria to filter out invalid ChartField combinations. Combination Edits can be used to specify which ChartFields are required on a transaction or which ChartFields are not allowed based on values entered in other ChartFields. Combination Edits are defined at an organization and statewide level. A set of centrally defined statewide Combination Edits are applicable to all organizations. Any transaction that does not have a value in one or more of these ChartFields fails Combination Edit check and needs to be adjusted before proceeding with its transaction lifecycle.

The following are the design considerations for creating Combination Edit rules:

Combination Edit Rule	Applicable ChartField(s)
-----------------------	--------------------------

Require ChartFields on all Expenditure and Revenue transactions	Fund, Account, Budget Entity, Category, State Program, Organization
-----------------------------------------------------------------	---------------------------------------------------------------------

- Global set of rules that apply to large volumes of transactions as opposed to targeted business specific accounting events
- Simple and consistent rules that aid and do not hinder in data entry
- Non-redundant rules that cannot be accomplished by the budget management process

The following Combination Edit rules in Table 2 will be configured in Florida PALM to support the enforcement of consistent recording of transactions. In addition to the statewide Combination Edit rules, organizations can request configuration of Combination Edit rules specific to their organization following the design considerations listed above. Additional combination edit rules may be identified during configuration.

Table 2: Combination Edits

Combination Edit Rule	Applicable ChartField(s)
Require Project ChartField on all Fixed Capital Outlay (FCO) Categories	Project
Validate selected State Program ChartField in comparison to the selected Budget Entity	State Program

SpeedType/SpeedChart

Florida PALM provides an optional tool that increases data entry efficiency by reducing the number of keystrokes required to enter frequently used ChartField combinations. This tool is called SpeedType when used in the General Ledger (GL) or Accounts Receivable modules and is called SpeedChart when used in the Accounts Payable and Purchasing modules. Characteristics of SpeedTypes/SpeedCharts include:

- Aid in data entry and may include one or more ChartFields
- May include multiple distribution lines which can split by amount or by percentage
- Once the ChartField values are populated within the transaction, values may be changed by the transaction processor
- May be used in transactions created through select interfaces
- Are not stored as part of the transaction record for future reporting

SpeedType/SpeedChart set up and maintenance will occur at an organization level. Based on organization preference, each SpeedType/SpeedChart may be established centrally within an organization and shared with all users for use on transactions or may be set up for exclusive use by an identified system user. The Project Team will gather the SpeedType/SpeedChart values from identified organizations during configuration set up activities.

Trees

Trees are used to organize the values of a single ChartField into a hierarchical structure to facilitate reporting, security, and budget translation. Trees facilitate reporting at summarized levels by grouping financial amounts on transactions by the detailed ChartField values that hierarchically

roll-up to a summary level value. Trees are also used to assign security permissions to a group of users, restricting the access or visibility of users within that group to minimize configuration maintenance. Trees can be used to translate (i.e., associate) budgets from the summary levels down to detailed transactional values to reduce budgetary maintenance.

Only statewide ChartFields are eligible to have a Tree established with one exception. The Organization ChartField can have Trees to aid in security configuration and transaction reporting as requested by organizations. The design consideration for creating a Tree is whether a Tree accomplishes processing and reporting with a lower level of maintenance and with a higher degree of efficiency. Table 3 lists and describes the planned Trees by ChartField to be configured for Florida PALM. Additional Trees may be identified during configuration.

Table 3: Trees by ChartField

ChartField	Tree	Configuration and Use
Account	Account Budget Tree	Configured statewide and used by all organizations to translate budgets down from a summary level Account ChartField value to detailed Account ChartField values
Account	Account Reporting Tree	Configured statewide and used by all organizations to roll-up posted financial amounts for transactions for desired reporting needs
Fund	Fund Budget Tree	Configured statewide and used by all organizations to translate budgets down from a summary level Fund ChartField value to detailed Fund ChartField values
Fund	Fund Reporting Tree	Configured statewide and used by all organizations to roll-up posted financial amounts for transactions for desired reporting needs
Organization	Organization Security Tree	Configured separately by organization to restrict security to a subset of Organization ChartField values
Organization	Organization Reporting Tree	Configured separately by organization to roll-up posted financial amounts for transactions for desired reporting needs

ChartField Inheritance

The ChartField inheritance feature drives how the ChartFields are determined for system generated entries that are created to support the accrual basis of accounting for Florida PALM. These system generated entries are offset accounting lines (e.g., the liability accounting line generated when a user enters the expenditure accounting line on an Accounts Payable voucher). All ChartFields are included in the ChartField inheritance so that organizations can continue to run detailed reporting. ChartField inheritance options for the Accounts Payable and Accounts Receivable modules are listed in Table 4 below.

Table 4: ChartField Inheritance

Source Module Accounting Entry	ChartFields	ChartField Inheritance
Accounts Payable – balance sheet liability and asset accounting entries	All	Always Inherit
Accounts Receivable – balance sheet asset accounting entry	All	Always Inherit

Securing Access To ChartFields

Within Florida PALM, there are several tools that can be used to enforce security, internal controls, and data integrity. In addition to the Combination Edits and Trees previously described, controls can be placed on the access to and use of certain ChartFields. Securing access to ChartFields provides the ability to secure user access to designated Business Unit and Organization ChartField values. Once security is applied, the Solution only displays Business Unit and Organization ChartField values and rows of data that a user is authorized to view based on their assigned security profile. The following provides additional details regarding how security is accomplished.

- **Business Unit Security** will be accomplished by establishing user security permission lists that designate which Business Unit(s) a user has access to. A Business Unit will be established for each organization within Florida PALM. Business Unit security is a type of security that provides the ability to restrict access to the entirety of an organization’s transactions and reporting information. From a reporting perspective, this type of security enables users to access data without accessing data for all organizations. For example, users in one organization can be restricted from reporting against another organization’s transactions unless given access to the respective organization’s Business Unit.
- **Organization ChartField Security** will be accomplished by configuring rules that identify the Organization ChartField values a user has access to, by permission list. Access to an Organization’s ChartField values can be restricted by Tree summary level, explicit values, ranges of values, or all values. For example, within an organization, users within one division can be restricted from entering, updating, or inquiring on transactions that reference another division’s Organization ChartField values. The Project Team will gather Organization ChartField security rules, mapped to user permission lists, from organizations during configuration activities.

ChartField Details

This section details the purpose and design characteristics of ChartFields that will make up the Florida PALM COA. For each ChartField, the following information is provided:

- **Design** – Documents the purpose of ChartFields, describes the structural details, and lists the design considerations to establish ChartField values used for transactional and reporting purposes
- **Assumptions** – Provides a bulleted list of the assumptions or external factors that must continue to function in order for the COA design to be complete
- **Maintenance** – Describes the ongoing operational process for how ChartField values, Attributes, and trees are added, removed, or modified

Figure 2 below depicts the mapping relationship between the legacy FLAIR data elements and the Florida PALM ChartFields.

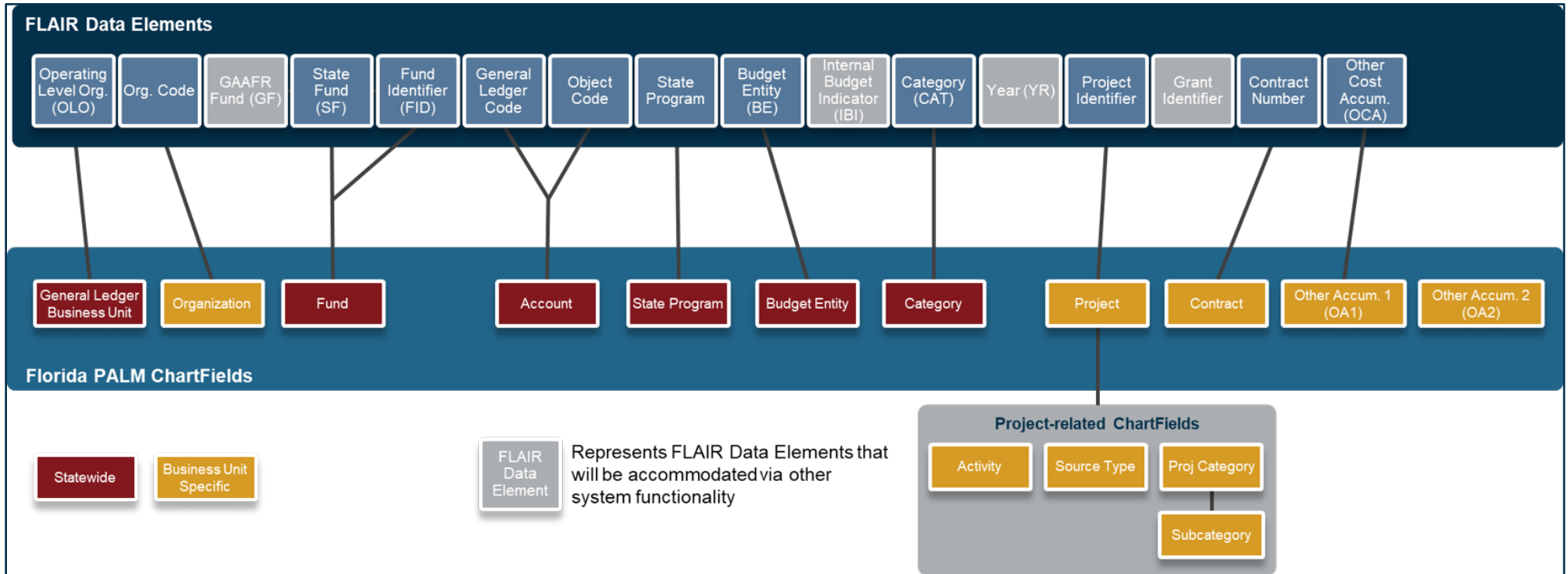


Figure 2: Florida PALM ChartField Mapping

Table 5 provides a summary of the Florida PALM ChartFields. The Table provides the field name and length, the associated FLAIR data element, the Florida PALM database field name, and indicates whether the field is required and the entity that will control the set up and maintenance of the values within Florida PALM.

Items noted with “N/A” indicate where there is no current FLAIR data element that is anticipated to be mapped to the Florida PALM ChartField. Organizations may choose to utilize the fields to accommodate new tracking and reporting needs or to accommodate other FLAIR features and functions, as identified in the FLAIR Data Elements Met by Other Solution Functionality section below. Additional information about each ChartField is included in the ChartField Details section below.

Table 5: ChartField Summary

Florida PALM ChartField Name (Length)	FLAIR Data Element	Florida PALM Database Field Name	Required?	Ownership
GL Business Unit (5)	Operating Level Organization (OLO)	BUSINESS_UNIT*	Yes	DFS
Budget Entity (8)	Budget Entity (BE)	BUDGET_REF	Yes	DFS
Category (6)	Category	PRODUCT	Yes	DFS
State Program (10)	State Program	CHARTFIELD2	Yes	DFS
Fund (5)	Fund Identifier (FID)	FUND_CODE	Yes	DFS
Account (6)	General Ledger Code (GLC) Object Code (OBJ)	ACCOUNT	Yes	DFS
Organization (10)	Organization Code	DEPTID	Yes	Organization
Contract (10)	Contract	CHARTFIELD1	No	Organization
Other Accumulator 1 (OA1) (5)	Other Cost Accumulator (OCA)	CLASS_FLD	No	Organization
Other Accumulator 2 (OA2) (10)	N/A	CHARTFIELD3	No	Organization
Project (15)	Project Identifier	PROJECT_ID	No	Organization
Activity (15) (Project-related ChartField)	N/A	ACTIVITY_ID	No	Organization

Source Type (5)	N/A	RESOURCE_TYPE	No	Organization
Florida PALM ChartField Name (Length)	FLAIR Data Element	Florida PALM Database Field Name	Required?	Ownership
<i>(Project-related ChartField)</i>				
Proj Category (5) <i>(Project-related ChartField)</i>	N/A	RESOURCE_CATEGORY	No	Organization
Subcategory (5) <i>(Project-related ChartField)</i>	N/A	RESOURCE_SUB_CAT	No	Organization

* Outside of the General Ledger, this field is known as BUSINESS_UNIT_GL

FLAIR Data Elements Met by Other Solution Functionality

With the implementation of Florida PALM, not all FLAIR Data Elements are directly mapped to Florida PALM Chart of Accounts. Instead, they are met by other Florida PALM Solution functionality. The following explains how functionality will be met for unmapped FLAIR Data Elements:

- Year (YR) is accommodated via transactional features driven by date fields/functionality as detailed in the Budget Structure section below
- GAAFR Fund (GF) is a Tree level in the Fund Reporting Tree
- State Fund (SF) is an Attribute of the Fund ChartField
- Grant Identifier is captured in the Grants Management (GM) module and associated with a Project ChartField as detailed in the Project section below
- Internal Budget Indicator (IBI) functionality is replaced by Fund ChartField functionality as detailed in the Fund section below. The Florida PALM team engaged with the Department of Health and the Legislature and confirmed that the use of Fund will accommodate the functionality currently provided by IBI.

In addition to the above unmapped FLAIR Data Elements, the Project Team considered additional FLAIR codes and classifications as part of the COA Design activities, with the results as follows:

- Expanded State Program code is replaced by the organization-specific ChartFields. The Florida PALM team engaged with the Department of Transportation, the Department of Children and Families, the Department of Highway Safety and Motor Vehicles, the Florida Fish and Wildlife Conservation Commission, the Florida Department of Education, the Florida Department of Agriculture and Consumer Services, the Agency for Persons with Disabilities, the Department of Elder Affairs, and the Department of Environmental Protection and confirmed that the Expanded State Program is either not in use or can be met through the organization-specific ChartFields.
- Agency Unique code to subclassify an organization code is met by Business Unit security and Organization ChartField security. This provides similar functionality to the way Agency Unique is used on the Access Control File. Agency Unique Code is also used as separate Data Element, which is met through the use of organization-specific ChartFields.

- External FLAIR codes are replaced by module functionality and enhanced reporting tools. The COA questionnaire provided insight into organizations' usage of the external FLAIR codes. While these codes were not heavily used across all organizations, those organizations who did leverage these codes used them to provide further categorization or classification for tracking and reporting purposes.

GL Business Unit Design

GL Business Unit is used to define an organization or organizational subset that is independent with regards to one or more accounting or operational functions. Several system functions correspond to individual GL Business Units, including entering, approving, and maintaining transactions, requesting reports, defining organization-specific ChartFields, enforcing security and data segregation, and requesting system close processing maintained at the DFS level. In addition to the GL Business Unit, there are module-specific Business Units that assist with transaction processing and GL accounting integration. Multiple module-specific Business Units can be associated to one GL Business Unit.

A GL Business Unit is self-balancing, meaning that debit amounts must equal credit amounts in order to maintain a balanced set of accounts for that GL Business Unit. When necessary, balancing lines are automatically created on an accounting entry to ensure that debit amounts equal credit amounts.

GL Business Unit values are five (5) characters in length. Florida PALM will establish one GL Business Unit per organization. Table 6 shows a mapping of the legacy OLO to the new GL Business Unit values.

Table 6: Legacy OLO to GL Business Unit Mapping

Organization	FLAIR OLO	Florida PALM GL Business Unit
Agency for Health Care Administration	680000	68000
Agency for Persons with Disabilities	670000	67000
Department of Business and Professional Regulation	790000	79000
Department of Children and Families	600000	60000
Department of Citrus	570000	57000
Department of Economic Opportunity	400000	40000
Department of Education	480000	48000
Department of Elder Affairs	650000	65000
Department of Financial Services	430000	43000
Department of Health	640000	64000
Department of Highway Safety and Motor Vehicles	760000	76000
Department of Juvenile Justice	800000	80000
Department of Legal Affairs	410000	41000
Department of Management Services	720000	72000
Department of Military Affairs	620000	62000
Department of Revenue	730000	73000

Department of State	450000	45000
Department of the Lottery	360000	36000
Department of Transportation	550000	55000
Department of Veterans' Affairs	500000	50000
Division of Administrative Hearings	729700	72970
Executive Office of the Governor	310000	31000
Organization	FLAIR OLO	Florida PALM GL Business Unit
Florida Commission on Offender Review	780000	78000
Florida Department of Agriculture and Consumer Services	420000	42000
Florida Department of Corrections	700000	70000
Florida Department of Environmental Protection	370000	37000
Florida Department of Law Enforcement	710000	71000
Florida Fish and Wildlife Conservation Commission	770000	77000
Florida School for the Deaf and the Blind	489000	48900
Justice Administrative Commission	210000	21000
Legislature	110000	11000
Public Service Commission	610000	61000
State Courts System	220000	22000
State Board of Administration	840000	84000

The following design considerations are applied when defining a GL Business Unit in Florida PALM:

- GL Business Unit values are standardized statewide
- GL Business Unit values must be uniquely numbered
- User access to enter transactions under a respective GL Business Unit will be managed via permission list security
- GL Business Unit is required on all transactions
- A GL Business Unit is available for each organization that receives appropriations in LAS/PBS
- Additional GL Business Units, approved by DFS, are established to support additional processing and reporting segregation (i.e., Component Units)

Assumptions

The following assumption is considered when defining a GL Business Unit:

- The legislative process that authorizes creation of organizations through LAS/PBS remains the same to establish GL Business Units in Florida PALM

Maintenance

GL Business Unit values in Florida PALM are centrally maintained by DFS. Organizations are not able to add or modify GL Business Unit values. For GL Business Units that represent organizations that receive appropriations through LAS/PBS, modifications to existing values will be limited to legislative actions that establish, remove, combine, or rename organizations.

Budget Entity Design

Budget Entity represents organizations and/or functions to which appropriations are made and typically represents a program. Budget Entity values are eight (8) characters in length and remain unchanged from the values as established in LAS/PBS.

The following design considerations are applied when defining a Budget Entity in Florida PALM:

- Budget Entity values are standardized statewide
- Budget Entity is configured under the statewide TableSet Control
- Budget Entity values must be uniquely numbered
- Budget Entity is required on all transactions

Assumptions

The following assumptions are considered when defining a Budget Entity:

- Budget Entity values are determined by the Legislature and the Executive Office of the Governor's (EOG) Office of Policy and Budget (OPB)
- The Legislature and EOG/OPB define the appropriate correlation between Budget Entity values and State Program values

Maintenance

Budget Entity values in Florida PALM are centrally maintained by DFS through an interface from LAS/PBS. Organizations are not able to add or modify Budget Entity values.

Category Design

Category represents both appropriation categories and revenue source codes. Appropriation categories sub-define the appropriations made to a budget entity and typically identify a subactivity of the budget entity or a major expenditure classification. Revenue categories identify specific sources of revenue funding. Category values are six (6) characters in length and appropriation categories remain unchanged from the values as established in LAS/PBS.

The following design considerations are applied when defining a Category in Florida PALM:

- Category values are standardized statewide
- Category is configured under the statewide TableSet Control
- Category values must be uniquely numbered
- Category is required on all transactions
- Attributes are defined when Category values are established to aid in reporting

For Florida PALM, Category value Attributes and intended purposes include:

- Revenue Cap – assigned to Categories where Legislature assigns a ceiling on amount of revenues to be collected

Assumptions

The following assumptions are considered when defining a Category:

- Category values for expenditures, also known as appropriation categories, are determined by the Legislature and EOG/OPB

- New revenue Category values are reviewed by the Office of Economic and Demographic Research (EDR) and DFS. If both parties determine that a new value is needed, the Category value is established in Florida PALM by DFS

Maintenance

Category values in Florida PALM are centrally maintained by DFS. Organizations can request new revenue Category values using a ChartField Request Form.

State Program Design

State Program is used to identify the plan for an organization and use of resources to meet specified objectives of the State. State Program tracks both revenue and expenditures for programs within or across organizations. State Program values are ten (10) characters in length and remain unchanged from the Program Component values as established in LAS/PBS.

The following design considerations are applied when defining a State Program in Florida PALM:

- State Program values are standardized statewide
- State Program is configured under the statewide TableSet Control
- A Combination Edit rule, as described in Table 2 above, is applied to restrict use of State Program values to select Budget Entity values as determined by the Legislature and EOG/OPB
- State Program values must be uniquely numbered
- State Program is required on all transactions

Assumptions

The following assumptions are considered when defining a State Program:

- State Program values are determined by the Legislature and EOG/OPB
- The Legislature and EOG/OPB defines the appropriate correlation between State Program values and Budget Entity values

Maintenance

State Program values in Florida PALM are centrally maintained by DFS through an interface from LAS/PBS. As values are modified, DFS will also update the Combination Edit rule accordingly to maintain the Budget Entity to State Program value relationship. Organizations are not able to add or modify State Program values.

Fund Design

Fund is used to segregate and capture specific activities or classify certain objectives in accordance with special regulations, restrictions, or limitations (e.g., restricted Fund). Fund values are five (5) characters in length and are based on values established by the Legislature. Fund is self-balancing, meaning that debit amounts must equal credit amounts in order to maintain a balanced set of accounts for that Fund. When necessary, balancing lines are automatically created on an accounting entry to ensure that debit amounts equal credit amounts.

Fund can be classified as one of the following types:

- **Budgetary Funds** – used on budgetary transactions only to store appropriations, releases, and reserves budgets
- **Transactional Funds** – used to record financial accounting entries or budget entries for allotments

The structure of the Florida PALM Budgetary Fund values begins with the one-character State Fund followed by the three-character Fund value, as established by the Legislature. Florida PALM adds a zero as the fifth character for consistent value length. Budgetary Fund values are configured for use on budgetary transactions and reporting to the Legislature and EOG/OPB.

The structure of the Florida PALM Transactional Fund values begins with the last three characters of the Fund value, as established by the Legislature. Florida PALM incrementally numbers the remaining two characters. The Transactional Fund values can be used to subdivide or segregate Funds to meet organization transactional or reporting needs. The State Fund value is captured as an Attribute on each Transactional Fund value.

Table 7 shows an example mapping of the LAS/PBS fund and the FLAIR fund to the Florida PALM fund codes:

Table 7: Example Fund Mapping

LAS/PBS Fund Code	FLAIR GF-SF-FID	Florida PALM Fund
2021	20-2-021001	20210 (Budgetary Fund)
2021	20-2-021001	02101 (Transactional Fund)
2021	20-2-021002	02102 (Transactional Fund)

The following design considerations are applied when defining a Fund in Florida PALM:

- Fund values are standardized statewide
- Fund values are configured under the statewide TableSet Control
- Fund values must be uniquely numbered
- Fund is required on all transactions
- Attributes are defined when Fund values are established to aid in reporting
- The Tree feature is used to create and maintain hierarchical relationships between appropriate Fund values.

For Florida PALM, Fund value Attributes and intended purposes include:

- State Fund Indicator – assigned to the Transactional Fund value representing the originating State Fund value provided to Florida PALM by LAS/PBS
- Fund Type – assigned to the Fund values representing the type of fund and used for financial reporting purposes
- General Revenue Service Charge – assigned to the Transactional Fund values indicating if General Revenue Service Charge is applicable.
- Investable – assigned to Transactional Fund values to indicate those which have authority to invest

- Negative Cash Balance Allowed – assigned to Fund values to indicate those which have authority to have negative cash balances
- Investment Interest Restricted – assigned to Transactional Fund values to indicate if investment earnings are legally restricted for a specific purpose (i.e., particular program)
- Revenue Restrictions – assigned to Transactional Fund values indicating the type of revenue restriction, if applicable

For the Fund ChartField, a Tree allows for roll-up reporting at summarized levels and the translation of budget from the Budgetary Fund values to the associated Transactional Fund values. A simplified example of a Fund Reporting Tree is shown in Table 8, which shows the Fund Type, GAAFR Fund, and Budgetary and Transactional Fund levels.

Table 8: Example Fund Reporting Tree

Tree Levels	Tree Values
All Fund Values	All Funds
Fund Type	Governmental
GAAFR Fund	10 General Fund
Budgetary Funds	20210 Administrative Trust Fund
Transactional Funds	02101 Administrative Trust Fund Agri Admin Div
Transactional Funds	02102 Administrative Trust Fund DFS Admin Div
Transactional Funds	02103 Administrative Trust Fund EOG
Transactional Funds	02104 Administrative Trust Fund C&F Distr Div
Transactional Funds	02105 Administrative Trust Fund C&F Mgmt Div
Transactional Funds	02106 Administrative Trust Fund DEP
Transactional Funds	02107 Administrative Trust Fund DMS
Transactional Funds	02108 Administrative Trust Fund DOH
Transactional Funds	02109 Administrative Trust Fund DOH
Transactional Funds	02110 Administrative Trust Fund DOH Office Of Disab Determin
Transactional Funds	02111 Administrative Trust Fund DEO
Transactional Funds	02112 Administrative Trust Fund-Dept Of Juvenile Just
GAAFR Fund	15 Component Unit, Non-Governmental (Not For Profit)
GAAFR Fund	20 Special Revenue Fund
GAAFR Fund	25 Component Unit, Governmental Fund Type
GAAFR Fund	30 Capital Projects Fund
GAAFR Fund	40 Debt Service Fund
GAAFR Fund	72 Nonexpendable Trust Fund
GAAFR Fund	95 Component Unit, Community Colleges
Fund Type	Proprietary
GAAFR Fund	50 Enterprise Fund
GAAFR Fund	55 Component Unit, Proprietary Fund Type
GAAFR Fund	60 Internal Service Fund
GAAFR Fund	71 Expendable Trust Fund
GAAFR Fund	73 Pension Trust Fund
Fund Type	Fiduciary

GAAFR Fund	74 Agency Fund
GAAFR Fund	76 Investment Funds

Assumptions

The following assumptions are considered when defining a Fund:

- Budgetary Funds are established by the Legislature and EOG/OPB
- Transactional Funds, including local Funds, are requested by organizations for approval through DFS
- Organizations supply DFS Bureau of Financial Reporting (BFR) with additional information via the Fund questionnaire form for new Funds appropriated by the Florida Legislature. A completed Fund questionnaire is required to set up a Fund value in Florida PALM

Maintenance

Fund values in Florida PALM are centrally maintained by DFS. Organizations are not able to add or modify budgetary Fund values, however organizations can request new Transactional Fund values using the ChartField Request Form. As Fund values are added, removed, or modified, the applicable Tree will need to be maintained to ensure accuracy of transactions and reporting.

Account Design

Account classifies the nature of a transaction by identifying the type of asset, liability, fund balance, receipt, expense, transfer, or statistical measurement involved in a transaction. Account is a required ChartField that is used along with other ChartFields to capture detailed transactional data. Account values are six (6) characters in length and are established by DFS to support State financial reporting needs. Accounts can be classified as one of the following:

- **Budgetary Accounts** – used only when recording budgets
- **Transactional Accounts** – used to record financial accounting entries or budget entries

Each Account value is assigned an Account Type at the time of establishment. The Account Type designates whether it is a balance sheet or income statement Account value. This determines how Account values are treated in key processes such as year-end close processing or reporting. The numbering scheme for Account values provides a designated series of values for each Account Type which aids users in readily identifying values and allowing for future growth. Within the Account Type, there will be further groupings of Account values to support financial reporting. Table 9 lists the Florida PALM Account Type Grouping, Account Types, and Account value ranges.

Table 9: Account Type Grouping, Account Types, and Value Ranges

Account Type Grouping	Account Type	Account Value Range
Balance Sheet Accounts	Assets	100000 – 1ZZZZZ
Balance Sheet Accounts	Deferred Outflows of Resources	200000 – 2ZZZZZ
Balance Sheet Accounts	Liabilities	300000 – 3ZZZZZ
Balance Sheet Accounts	Deferred Inflows of Resources	400000 – 4ZZZZZ

Balance Sheet Accounts	Equity	500000 – 5ZZZZZ
Income Statement Accounts	Revenues	600000 – 6ZZZZZ
Income Statement Accounts	Expenditures	700000 – 7ZZZZZ
Income Statement Accounts	Transfers	800000 – 8ZZZZZ

The following design considerations are applied when defining an Account in Florida PALM:

- Account values are standardized statewide
- Each Account value is uniquely numbered and can be grouped in ranges to ease tree maintenance and to aid in visual identification of values
- Account values are configured under statewide TableSet Control and are shared across all organizations
- Account is required on all transactions
- Attributes are defined when Account values are established to aid in reporting
- The Tree feature is used to create and maintain hierarchical relationships between appropriate Account values

For Florida PALM, Account value Attributes and intended purposes include:

- 1099 Reportable – assigned to expenditure Account values to indicate those which are tax reportable
- Prompt Pay – assigned to expenditure Account values to indicate accounts which will be applicable for prompt pay interest calculation
- General Revenue Service Charge – assigned to revenue Account values to indicate those which are subject to General Revenue Service Charge

For the Account ChartField, a Tree allows for roll-up reporting at summarized levels and the translation of budget from the summary level Account values to detailed transactional Account values. An example of an Account Reporting Tree is shown in Table 10, which shows Account Type Grouping, Account Type, sample Account subclassifications, and Account Value levels.

Table 10: Example Account Reporting Tree

Tree Levels	Tree Values
All Account Values	All Accounts
Account Type Grouping	Balance Sheet Accounts
Account Type	1 – Assets
Account Subtype	10 – Current Assets
Account Value Grouping	100 – Cash Outside Treasury
Account Value	100001 to 100999
Account Value Grouping	101 – Cash In State Treasury
Account Value Grouping	102 – Unexpended Releases
Account Value Grouping	103 – Investments
Account Value Grouping	104 – Receivables
Account Value Grouping	105 – Due From Governmental Units
Account Value Grouping	106 – Inventories

Account Value Grouping	107 – Miscellaneous Assets
Account Subtype	11 – Non-Current Assets
Account Type	2 – Deferred Outflows of Resources
Account Type	3 – Liabilities
Account Type	4 – Deferred Inflows of Resources
Account Type	5 – Equity
Account Subtype	50 – Residual Equity Transfer
Account Subtype	51 – Net Position
Account Subtype	52 – Fund Balance
Account Type Grouping	Income Statement Accounts
Account Type	6 – Revenues
Account Subtype	60 – State Revenues
Account Subtype	61 – Receipts
Account Type	7 – Expenditures
Account Subtype	70 – Personal Services
Account Subtype	71/72/73 – Current Charges and Obligations
Account Subtype	74 – Property
Tree Levels	Tree Values
Account Subtype	75 – Grants and Aid
Account Subtype	76 – Distributions, Transfers and Other Expenditures
Account Subtype	77 – Special Items
Account Subtype	78 – Extraordinary Items
Account Type	8 – Transfers
Account Subtype	80 – Transfers In
Account Subtype	81 – Transfers Out

Assumptions

The following assumption is considered when defining an Account:

- Account ChartField structure should comply with governmental accounting standards

Maintenance

Account ChartField values are centrally maintained by DFS. Organizations are not able to add or modify Account values. Organizations can request new Account values using a ChartField Request Form. As Account values are added, removed, or modified, the applicable Tree may need to be maintained to ensure accuracy of transactions and reporting.

Organization Design

Organization ChartField identifies the organizational entity associated with a transaction. Organization ChartField tracks information according to a structural breakdown (i.e., division, bureau, section) or operating unit of the organization. Organization values are ten (10) characters in length and are established based on the organizational structure defined by each organization.

The following design considerations are applied when defining an Organization in Florida PALM:

- Organization values are GL Business Unit specific and available only for transactions by the associated GL Business Unit; these values are not shared across all organizations
- Organization values must be unique within a GL Business Unit
- Organization is required on all transactions
- To aid in reporting, security, and budgeting, organizations can request Organization Trees be configured

The Tree configuration feature creates and maintains hierarchical relationships between appropriate Organization values. This allows for roll-up reporting at summarized levels and the translation of budget from the summary level values to detail level values. As described in the Securing Access to ChartFields section above, security permissions and access can be granted at the summary level, providing the appropriate level of access to users within a particular segment of an organization. A simplified example of an Organization Reporting Tree is shown in Table 11, which shows sample Division, Bureau, Unit and Organization Value levels.

Table 11: Example of Organization Reporting Tree

Tree Levels	Tree Values
All Organization Values	9900000000 – All Departments
Division	9910000000 – Division of Admin
Bureau	9910100000 – Bureau of HR
Tree Levels	Tree Values
Unit	9910101000 – Admin Unit 1
Organization Values	9910100000 – 9910199999
Division	9920000000 – Division 2
Bureau	9920100000 – Bureau 2
Unit	9920101000 – Unit 2
Organization Values	9920100000 – 9920199999
Division	9930000000 – Division 3
Organization Values	9930000000 – 9939999999

Assumptions

The following assumption is considered when defining an Organization:

- Organizations follow internal organization-specific procedures to establish Organization values

Maintenance

Organization ChartField values are maintained by each organization. Organizations can add or modify Organization values. Organization Trees are maintained centrally by DFS. When new Organization values are added, the organizations will work with DFS to have the value added to the appropriate position in the Tree.

Contract Design

Contract ChartField is used to identify expenditure and revenue transactions with two party agreements. Contract values are ten (10) characters in length and are established based on the Contract structure defined for organizations.

The following design considerations are applied when defining a Contract in Florida PALM:

- Contract values are GL Business Unit specific and only available for use by the associated GL Business Unit; these values are not shared across all organizations
- Contract values are unique within a GL Business Unit but may be duplicated across GL Business Units
- Contract is not required on all transactions

Assumptions

The following assumptions are considered when defining a Contract:

- Organizations follow internal organization-specific procedures to establish Contract values
- For most organizations, Florida Accountability Contract Tracking System (FACTS) will continue to provide Contract values until contract and grant management functions are transitioned to Florida PALM

Maintenance

For Contract values established through FACTS, the values are maintained directly in FACTS and are updated via interface from FACTS. For Contract values not established through FACTS, the values are maintained in Florida PALM directly by each organization. Organizations can add or modify those Contract values, as appropriate.

Other Accumulator 1 & 2 (OA1 & OA2)

Design

Other Accumulator 1 & 2 are used to track optional organization reporting, cost pools, expenditures, revenues, or other specific use. Other Accumulator 1 values are five (5) characters in length and Other Accumulator 2 values are ten characters in length and both are established as appropriate by each organization. A design consideration to establish new Other Accumulator ChartField values is to further subclassify a financial transaction that has not already been accommodated by the remaining organization-specific ChartFields.

The following design considerations are applied when defining an Other Accumulator value in Florida PALM:

- Other Accumulator values are GL Business Unit specific and only available for use by the associated GL Business Unit; these values are not shared across all organizations
- Other Accumulator values must be unique within a GL Business Unit but may be duplicated across GL Business Units
- Other Accumulator values are consistently used by an organization
- Other Accumulator is not required on all transactions

Assumptions

The following assumption is considered when defining an Other Accumulator:

- Organizations follow internal organization-specific procedures to establish Other Accumulator 1 & 2 values

Maintenance

Other Accumulator 1 & 2 values are maintained by each organization. Organizations can add or modify Other Accumulator values.

Project

Design

Project allows for the tracking of, and billing for, costs associated with activities having a finite duration. Projects can span multiple years and involve multiple funding sources. The Project ChartField is the mechanism by which financial transactions are captured for projects that may or may not be associated with grants. Projects that are not associated with a grant are established within the Project Costing (PC) module. Grants are established within the GM module and must be associated to a Project. System integration between PC and GM modules allows financial activity to be associated with a Grant when the Project value is used in a financial transaction.

Project values are fifteen (15) characters in length and are established as appropriate by each organization. The Project ChartField is a shared value and is not unique for an organization. To allow for identifying and isolating the responsible or owning organization, organizations will use a standardized abbreviation as the first few digits of their Project value. For example, 431234567890123 or 729712345678901.

The PC module provides added accounting and reporting capabilities, including additional Project-related ChartFields that can be used to further specify or categorize transactions. Some are required and some are optional. These Project-related ChartFields are discussed in sections below.

The following design considerations are applied when defining a Project in Florida PALM:

- Project values are not standardized statewide and must be uniquely numbered by organizations
- Project values may be set up to be available for use by all GL Business Units
- Project is not required on all transactions
- A Combination Edit rule, as described in Table 2 above, is applied to require the use of a Project value if a specific FCO Category value is entered on a transaction

Assumptions

The following assumptions are considered when defining a Project:

- Organizations follow internal organization-specific procedures to establish Project values
- For most organizations, FACTS will continue to provide Grant values until contract and grant management functions are transitioned to Florida PALM

Maintenance

Project values are maintained by each organization. Organizations can add or modify Project values.

Project-Related ChartFields

Design

When using a Project value, there are four additional Project-related ChartFields for organization use. The transactions that use these ChartFields update tables within the PC module, allowing organizations to access module features and functions to manage their operational and reporting needs.

The Activity ChartField tracks specific tasks that make up a Project. Each Project must have at least one associated Activity and may have multiple. Each Activity is specific to the related Project. Activity values are fifteen (15) characters in length and are established as appropriate by each organization.

Unlike the Activity value, Source Type, Proj Category, and Subcategory values are not specific to a Project and can be used across multiple Projects at the organization's discretion. The Source Type ChartField identifies the purpose or origin of a Project-related transaction. The Proj Category and Subcategory ChartFields provide more flexibility and granularity in tracking and analyzing financial activity associated with a Project. To use a Subcategory value, you must use a Proj Category value. Source Type, Proj Category, and Subcategory values are five (5) characters in length and are established as appropriate by each organization.

The following design considerations are applied when defining an Activity, Source Type, Proj Category, and Subcategory in Florida PALM:

- Values are GL Business Unit specific and only available for use by the associated GL Business Unit; these values are not shared across all organizations
- Activity is required on a transaction when a Project value is used
- Activity values must be unique within a Project, but may be repeated across the organization
- Source Type, Proj Category, and Subcategory values are uniquely numbered
- Source Type, Proj Category, and Subcategory are optional on all transactions that use a Project

Assumptions

The following assumption is considered when defining a Project-related ChartField value:

- Organizations follow internal organization-specific procedures to establish Project-related ChartField values

Maintenance

Project-related ChartField values are maintained by each organization. Organizations can add or modify Project-related ChartField values.

Budget Structures

The Budget Structure design lays the foundation and defines the structural framework to support the Florida PALM Budget Management business processes that:

- Manage the tracking and reporting of appropriations, releases, reserves, allotments, and revenue estimates, including the exchange of information between LAS/PBS and Florida PALM;
- Manage budget exceptions; and
- Support the close-out of appropriations

Budget Structures are established once the ChartFields structure has been defined and the detail values have been configured to enable the budget management process. The Florida PALM Budget Structures, described in greater detail in the Budget Structures Detail section below, are:

- Appropriations
- Releases
- Reserves
- Allotments
- Revenue Estimates

Once defined, the Budget Structures support transaction processing using the delivered budget checking process. Budget checking is a step in the transaction lifecycle before an accounting entry is posted to the ledger governing appropriate tracking and controlling measures established by the Legislature and/or organizations. The Commitment Control module is tightly integrated with the General Ledger and other source modules (i.e., Accounts Payable, Purchasing, and Accounts Receivable), which enables the expenditure accounting entries to be tracked and controlled against expenditure budgets and revenue accounting entries against revenue estimates.

Within the Commitment Control module, the Budget Structures design includes:

- System configuration setup – defines the framework to support the appropriations, releases, reserves, allotments, and revenue estimates
- Budget definition rules – applied to the system configuration setup framework, governs edits and processing rules for:
 - how the system behaves when budgets or revenue estimates are established; and
 - how accounting entries behave when budget is checked during transaction processing

Budget Structure Use and Features

The establishment of budgets and revenue estimates, along with budget checking outcomes of accounting entries, are directly controlled in the Commitment Control module utilizing the system configuration setup and budget definition rules features. Budget checking on accounting entries is configured to strictly control expenditure transactions. Budget checking may also be configured to control less strictly, producing warnings instead of errors, for revenue transactions. These system configuration setup and budget definition rules make up the Florida PALM Budget Structures. The following sections detail the individual components of the system configuration setup, the budget definition rules, and the Budget Structure security.

System Configuration Setup

The system configuration setup defines the framework to support the appropriations, releases, reserves, allotments, and revenue estimates using Detail Ledgers and Ledger Groups configuration features.

Detail Ledgers

Commitment Control Detail Ledgers are configured to establish budget and/or revenue estimates and to record accounting entries as they are budget checked. The accounting entries are made up of the individual ChartFields as described in the ChartField Structure section above. This relationship enables the tight integration with the General Ledger and the source modules to calculate the remaining spending authority, also known as the budget balance, or variance for revenue estimates.

The Commitment Control Detail Ledgers define the type of budget (e.g., expenditure or revenue) and the type of transaction (e.g., budgets, encumbrances, expenditures, revenues) that is recorded on the ledgers. The following are the Detail Ledgers for Florida PALM.

- Budget Detail Ledger – established in Commitment Control via a Budget Journal to record the revenue estimate and expenditure budget amount by ChartField combination
- Encumbrance Detail Ledger – tracks encumbrance activity against the Expenditure Budget Detail Ledger
- Expenditure Detail Ledger – tracks expenditure activity against the Expenditure Budget Detail Ledger
- Revenue Detail Ledger (Recognized) – tracks revenue activity against the Revenue Budget Detail Ledger when revenue is recognized
- Revenue Detail Ledger (Collected) – tracks revenue activity against the Revenue Budget Detail Ledger when revenue is collected

Ledger Groups

Ledger Groups enable grouping of Detail Ledgers which allows multiple ledgers to be controlled by a single Budget Structure. Ledger Groups also enable the interaction of Detail Ledgers with one another to calculate remaining spending authority for expenditure budgets and variances for revenue estimates. This is accomplished by using a specific configuration setup to either include or exclude a particular Detail Ledger in the calculation.

Ledger Groups are configured for income statement Accounts (i.e., expenditures, revenues) and not for balance sheet Accounts (i.e., assets, liabilities, and equities). The Ledger Groups are visually represented in Figure 3 for the income statement Accounts. They are the Expenditure Ledger Group and the Revenue Ledger Group where each consists of three Detail Ledgers.

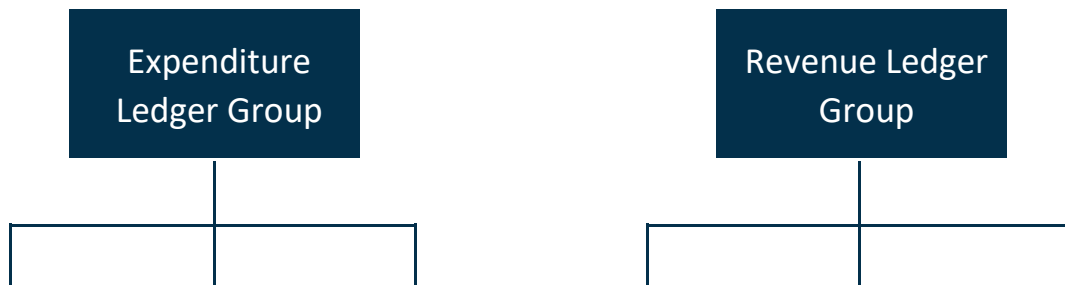




Figure 3: Ledger Group Structure

The calculation of remaining spending authority can be configured to either allow or not allow transaction amounts to exceed the Budget Structure. However, the revenue variance calculation is a system calculated amount as delivered. Collected Revenue is captured in the ledger and does not impact the revenue variances calculation.

Table 12 shows the remaining spending authority calculation and revenue variance criteria for the Detail Ledgers. Encumbrance and expenditure amounts can never exceed appropriations and expenditure amounts can never exceed releases, but encumbrances may exceed releases. The Reserve Budget Structure only includes Budget detail because this budget amount does not allow expending or encumbering. During configuration, each organization will determine the criteria for their Allotments Budget Structures.

Based on the below criteria, the calculations are as follows:

- Budget – Encumbrance – Expenditure = Appropriations Remaining Spending Authority
- Budget – Expenditure = Releases Remaining Spending Authority
- Revenue Estimates – Recognized Revenue = Revenue Variances

Table 12: Remaining Spending Authority and Revenue Variance Calculation Criteria

Detail Ledger	Exceed Appropriations?	Exceed Releases?	Exceed Reserves?	Exceed Allotments?	Exceed Revenue Estimates?
Encumbrance	Do Not Allow	Allow	N/A	Organization Defined	N/A
Expenditure	Do Not Allow	Do Not Allow	N/A	Organization Defined	N/A
Recognized	N/A	N/A	N/A	N/A	Allow
Collected	N/A	N/A	N/A	N/A	N/A

Budget Definition Rules

The budget definition rules establish the processing rules and parameters which are applied to Detail Ledger and Ledger Groups that dictate how transactions behave upon budget checking before posting to the ledger. The following budget definition rules are considered to define Budget Structures:

- The **Control ChartField** determines whether a given transaction line is subject to budget checking. Transaction lines with a value in the Control ChartField are subject to that structure’s budget check.
- The **Ruleset** uses the key ChartFields and key ChartField translations to require what ChartFields must be on a transaction to pass budget checking. Multiple rulesets can be

configured with a different set of key ChartFields, key ChartField translations, and budget period calendars.

- The **Key ChartFields** define which ChartFields are required for all budget journals and all transactions for a given Budget Structure. This configuration allows the selection of the ChartFields that are subject to budget management and budget checking.
- **Key ChartField Translations** use ChartField budget Trees to hierarchically arrange ChartField values so that detail values can be related to the summary levels. This functionality provides a convenient way to budget at a summary level while using detaillevel ChartFields in transactions to reduce the workload of budget management.
- The **Control Option** defines the level of budgetary control and determines how the Budget Structure responds to transactions that are subject to budget checking. The Control Options are:
 - Control – Strict; transaction fails when actual amount exceeds budget
 - Track with Budget – Less strict; transaction passes when actual amount exceeds budget
 - Track without Budget – Lenient; transaction passes when a budget has not been created
- The **Account Type** budget definition rule determines which Budget Structure is applicable to a transaction based on the Account Type. Transactions with expenditure and revenue Account Types are subject to the appropriate expenditure or revenue Budget Structure. Transactions against all other Account Types do not have an associated Budget Structure and bypass budget checking.
- The **Budget Calendar** configures the Florida PALM budget year that defines the time segment to which the budgets apply for Budget Structures (i.e., for how long the budget is available). In Florida PALM, the budget year mirrors the State of Florida’s fiscal year timeline. The budget year remains open to enable carry forward, certified forward, and continuing appropriations transactions to disburse payments using prior year budgets via the Budget Date field on transactions.
- Through configuration of a **Parent Control Budget**, a hierarchical parent-child relationship can be established between Budget Structures such that a parent budget has one or more child budgets. The budget amounts for each child budget together represent the amount in the parent budget but divided into smaller budgets. This parent-child relationship prevents child budget amounts from exceeding parent budget amounts.

Table 13 provides a summary of the Budget Structures and the related budget definition rules for key parameters.

Table 13: Budget Definition Rules by Budget Structure

Parameter	Appropriations, Releases, and Reserves Budget Structures	Revenue Estimates Budget Structure	Allotments Budget Structure
Budget Ledger Group	Expenditure	Revenue	Expenditure
Control Options	Control	Track without Budget	Based on organization configuration
Control ChartField	Fund	Fund	Fund

RuleSet / Key ChartFields / Key ChartField Translation	<ul style="list-style-type: none"> Fund (Summary) Budget Entity Category Account (Summary) 	<ul style="list-style-type: none"> Fund Budget Entity Category Account (Summary) 	Any statewide or organizationspecific ChartField, based on organization configuration
Account Types	Expenditures	Revenue	Expenditures
Budget Calendar	Annual	Annual	Annual
Parent Control Budget	Appropriations	N/A	Appropriations
Parameter	Appropriations, Releases, and Reserves Budget Structures	Revenue Estimates Budget Structure	Allotments Budget Structure
Ownership	DFS	DFS	Organizations

Budget Structure Security

In addition to the system configurations that control expenditures against established budgets, there is Commitment Control security feature that is applied to Budget Structures. This enables only those users that are granted appropriate security rights to manage or post to select Budget Structures. That is, Commitment Control security can define which users can modify budgets or override exceptions on ChartField combinations used in accounting entries.

Various budget functions are classified as Commitment Control security events on which the Solution enforces security. Commitment Control security will be accomplished by defining rules that identify the security events a user has access to, by permission list. The following event types are configured for which security is enabled separately:

- Budget Entry or Adjustment – enable to restrict budget journal (budget amount) entry to a limited set of users
- Budget Transfer – enable to restrict or add constraints to the ability of the user to transfer funds from one budget to another
- Budget Override – enable to restrict or add constraints to the ability of the user to override budget checking. Budget checking override enables users to override budget-checking exceptions for a new transaction or to pass a transaction that has failed budget checking.
- Budget Date Override – enable to limit the users who can override the system-defined budget date on a source transaction
- Budget Inquire – enable to limit the users who can view control budgets

Table 14 shows the security settings for each Budget Structure and indicates who has the ability to perform those.

Table 14: Budget Structure Security by Security Event Type

Security Event Types	Appropriations, Releases, Reserves Budget Structures	Allotments Budget Structure	Revenue Estimates Budget Structure
-----------------------------	-------------------------------------------------------------	------------------------------------	-------------------------------------------

Budget Entry or Adjustment	DFS	DFS and Organizations	Organizations
Budget Transfer	DFS	DFS and Organizations	Organizations
Budget Override	DFS	DFS and Organizations	Organizations
Budget Date Override	DFS and Organizations	DFS and Organizations	Organizations
Budget Inquire	DFS and Organizations	DFS and Organizations	Organizations

Budget Structure Details

Appropriations

Appropriations received from the Legislature authorize the spending of public money. Organizations are not allowed to exceed appropriations with exceptions only made for unique circumstances, as directed by specific executive order of the Governor. The General Appropriations Act (GAA) / Adjusted Appropriations (vetoes, supplementals, failed contingents, and current FY budget amendments) authorizes appropriations that are developed and published in the LAS/PBS. A joint-member committee conference prepares the final appropriations which are included in the GAA, passed by Legislature, and signed into law by the Governor, resulting in the final GAA/Adjusted Appropriations. This information is then transferred from LAS/PBS to Florida PALM to post appropriations for use by organizations.

The Florida PALM Appropriations Budget Structure is maintained by DFS, in accordance with the above appropriations process, and applies to all organizations. The Control Option for the Appropriations Budget Structure is set to “Control”, preventing organizations from exceeding appropriations for expenditures and encumbrances. The Account Type is “Expenditure” and all expenditure transactions check against the Appropriations Budget Structure. The Budget Calendar is set to “Annual” to configure Budget Year mirroring the State of Florida Fiscal Year. As shown in Figure 4, the Appropriations Budget Structure is configured as a parent to the Releases, Reserves, and Allotments Budget Structures.

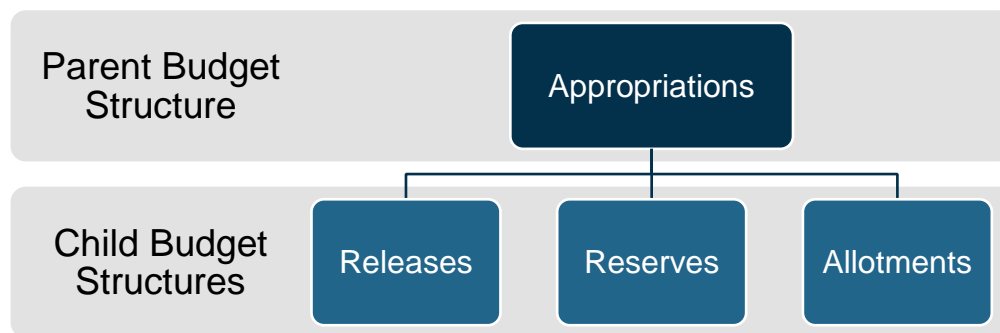


Figure 4: Budget Structure Parent-Child Relationship

Releases

Annual plans for quarterly releases of all Appropriations are developed, approved, and furnished to the Chief Financial Officer for state organizations by EOG/OPB. Appropriations may be made

available on a scheduled basis or when specified criteria is met. The appropriations amounts available for expenditures by organizations are referred to as Releases. Release amounts are provided in the GAA/Adjustment Appropriations information transferred from LAS/PBS to Florida PALM.

The Florida PALM Releases Budget Structure is configured and maintained by DFS, based on the GAA/Adjusted Appropriations provided from LAS/PBS, and is used by all organizations. This Budget Structure is set to a Control Option of “Control” to ensure that organizations cannot exceed the Released amount. The Account Type is “Expenditure” so that all expenditure transactions check against Releases. However, the encumbrances do not reduce remaining spending authority. The Budget Calendar is set to “Annual” to configure Budget Year, mirroring the State of Florida Fiscal Year. The Releases Budget Structure is configured as a child to the parent Appropriations Budget Structure.

Reserves

Reserves represent a budgeted amount segregated from available appropriations. Reserves are held until certain conditions set by the Legislature are met by an organization at which time they are released to the organization for their use.

The Reserves Budget Structure is configured and maintained by DFS, based on the GAA/Adjusted Appropriations provided from LAS/PBS, and used by all organizations. The Reserves Budget Structure varies from the standard Expenditure Ledger Group structure in that it only includes the Budget Detail Ledger as expenditures and encumbrances are not recorded against Reserves. The Budget Calendar is set to “Annual” to configure Budget Year, mirroring the State of Florida Fiscal Year. The Reserves Budget Structure is configured as a child to the parent Appropriations Budget Structure.

Allotments

Allotments are used to manage organizations’ budget at a level lower than Appropriations. The Allotments Budget Structure provides organizations flexibility to allot to the organization-specific ChartFields in addition to the Key ChartFields in the Appropriations, Releases, and Reserves Budget Structures, as listed in Table 13, Organizations define the combination of ChartFields and the level of budgetary control that best fits their organization’s business and the manner in which they record transactions. For example, organizations can create an allotment for projects by selecting the organization-specific ChartFields of Projects, Contracts, and Other Accumulator 1.

The Allotments Budget Structure is configured and maintained by DFS and may be used statewide where organizations can define the level of control for their organization during configuration. The Allotment budget journals are created and maintained by the organizations. The Account Type is “Expenditure” so expenditure transactions with the specified Key ChartFields are subject to the Allotment Budget Structure. The Budget Calendar is set to “Annual” to configure Budget Year, mirroring the State of Florida Fiscal Year. The Allotments Budget Structure is configured as a child to the parent Appropriations Budget Structure.

Revenue Estimates

The Revenue Estimates Budget Structure is configured and maintained by DFS and is used by all organizations. The Revenue Estimate budget journals are created and maintained by the organizations. This Budget Structure is set to a Control Option of “Track without Budget.” The Account Type is “Revenue.” The Budget Calendar is set to “Annual” to configure Budget Year, mirroring the State of Florida Fiscal Year.

Appendix

Table 15 provides links to the materials created to support the COA Design activities.

Table 15: COA Design Activity Materials

Title	Link
Chart of Accounts Design Overview Presentation	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/presentation---coa---09052019.pdf?sfvrsn=b1aab422_2
Chart of Accounts Design Kickoff Presentation	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/presentation---coa---09112019.pdf?sfvrsn=6f683f3_2
Chart of Accounts Session 1 Presentation with Answers	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/d66-chart-of-accounts-design-working-meeting-1.pdf?sfvrsn=e833d09f_4
Chart of Accounts Session 2 Presentation with Answers	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/d66-chart-of-accounts-design-working-meeting-2_with-answers.pdf?sfvrsn=a8fbb8f8_4
ChartField Design Reference Sheet	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/coa-reference-sheet.pdf?sfvrsn=a4d597f7_4
Budget Structures Design Reference Sheet	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/coa-reference-sheet-bud-1.pdf?sfvrsn=1f32aae6_4
Illustrative Accounting Journey Template and Appendix	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/d66-chart-of-accounts-design-working-meeting-2-illustrative-accounting-journey-and-appendix-1.pdf?sfvrsn=e81da4f2_4
Chart of Accounts Office Hour Information	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/chart-of-accounts-office-hour-flyera8a60690796849458790d55adadea4a1.pdf?sfvrsn=3a14701a_6
Chart of Accounts and Budget Structure Design Parking Lot	https://myfloridacfo.com/docs-sf/florida-palm-libraries/agency/fy-19-20/coa-and-budget-structure-design-parking-lot.pdf?sfvrsn=3a7cb094_4