

80.1 Manage Cash Checking

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Revision History

Version	Date	Revision Notes
1.0	10/19/2020	Accepted Version
2.0	11/02/2021	Update Process Model
2.1	01/24/2022	Updates per Financials Wave Module Workgroup Sessions

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General Information

This document describes and depicts the process steps and supporting information for the identified State of Florida financial management business process. This information should be read in conjunction with the Business Process Flow Diagrams.

The Dependencies and Constraints section describes 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).

The Business Process Overview section summarizes the business process and provides context for understanding the objectives and desired outcomes of the described business process.

Within the Business Process Flow Details section, included for each process step are:

- **Process Step ID** – A unique number assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Process Step Title** – A short description assigned to each process step, which corresponds to the Business Process Flow Diagram
- **Description of Process** – A detailed narrative description of the process step, which provides additional information and context for understanding the process step

Florida PALM screenshots are included within the sections following the Business Process Flow Diagrams to allow connections to be made from specific business subprocess steps to screens within Florida PALM.

Also described below are the Ledger Impacts, Interfaces and Key Reports, which are displayed as icons on the Business Process Flow Diagrams. Ledger Impacts describe where there is an update to one of the ledgers used to track activity for accounting, budget management, or financial reporting purposes. Key Reports describe where a report is identified to be produced at a particular process step or is used to support the completion of a process step. Interface IDs are provided for each interface identified on the Business Process Flow Diagrams.

Tables are included to identify the Conversions, Forms, Workflows, and Stakeholder Configurations related to this Business Process. These items may not be included within the Business Flow Diagrams; however, these items are important elements of each Business Process as a whole.

Finally, included in the Terminology section are definitions of terms to help the reader to better understand the document. These are terms that are used within this document that may be new or that require a description for common understanding.

Dependencies and Constraints

- All transactions that record Fund cash movement are subject to Cash Checking.
- Budgetary Funds are used on budgetary transactions only to store appropriations, releases, and reserves budgets. Transactional Funds are used to record financial accounting or budget entries for allotments and revenue estimates.

Business Process Overview

Section 215.32, Florida Statutes (F.S.), requires all monies received by the State to be deposited in the GR Fund, agency Trust Funds, or the Budget Stabilization Fund, unless specifically provided otherwise by law. GR cash balances are controlled at a statewide level and are managed by Department of Financial Services (DFS) Division of Accounting and Auditing (A&A). Trust Fund cash balances are managed at the agency level and are controlled at the Fund level by A&A.

This business process addresses how the Cash Checking process within Florida PALM validates source transactions to available cash and ChartField values and how invested balance is checked for disinvestments. The business subprocesses included are:

- 80.1.1 – Manage Cash Checking
- 80.1.2 – Invested Balance Checking

This Manage Cash Checking business subprocess addresses how balances will be checked for transactions disbursing cash from Trust Funds as the disbursements are generated. This includes validating cash is sufficient for vouchers prior to the creation of payments or for journal entries prior to those entries posting to the General Ledger (GL). If a sufficient cash balance is available, the transaction will pass Cash Checking and proceeds forward in its lifecycle. If there is not a sufficient cash balance, the transaction will fail Cash Checking which results in cash exceptions.

The Invested Balance Checking business subprocess addresses how invested cash balances are checked and updated. Invested cash balances are updated as investments and disinvestments are made. The Invested Balance Checking process compares disinvestments to the available invested cash balance. GL journal entries without an invested balance account type (i.e., equity, liability and revenue) are excluded from this process and proceed with the transaction lifecycle. When there is an insufficient invested balance, the transactions fail the Invested Balance Checking process and generate errors. Errors can be resolved via an update or a deletion, or a request for override can be made to DFS.

Commitment Control security will designate users within DFS and agencies to manage cash exceptions resulting from the Cash Checking process and invested balance check process. Manage cash exceptions is an activity that is undertaken to resolve issues that may arise when transactions do not pass cash or invested balance checking. Cash Checking exceptions fall into two categories: errors and warnings. Cash Checking errors are cash or invested balance exceptions that have failed Cash Checking because they do not conform to the rules established.

Once Cash Checking exceptions occur, the options available to resolve exceptions are: corrections (includes amount and/or ChartFields), adjustments (includes amount and/or ChartFields), cancel, or request an override. Cash Checking warnings are cash exceptions that are systematically overridden as defined by rules established but provide a warning. For example, a warning would be issued for a cash checking transaction that has been approved to override by DFS at the agency's request. Please refer to 80.2.1 Monitor and Manage Fund Cash subprocess for more information on how to monitor and manage fund cash balances. Cash Checking exceptions continue to be systematically checked by Commitment Control until the cash exceptions have been resolved. Commitment Control provides online pages for designated users, as well as, reports to resolve cash exceptions. Designated users can view cash exceptions online using the Exception Inquiry pages, Process Monitor, as well as, the configured Commitment Control Notification feature which includes notifications by email and workflow worklist page, which list all warnings and exceptions. In addition to key reports, Commitment

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80.1 Manage Cash Checking

Control includes the Budget Overview, Budget Detail, Log Activity, and other online inquiry screens which display and enable drill down capability to view summarized and detailed information regarding individual budget journal lines and source transactions, and budget exceptions, with user-defined dimensions.

Florida PALM provides an agency and DFS an override request form and workflow for appropriate transactions. The DFS KK Cash Maintainer has the appropriate security to override a Cash Checking exception based upon agency’s override request and supporting documentation. DFS reviews override request in collaboration with EOG/OPB and makes a determination to approve or deny the override request. Typically, these type of Cash Checking exceptions that warrant an override request are generally needed to process time sensitive transactions. Florida PALM will be configured for rare instances whereas DFS can assign a Commitment Control attribute to designate ChartField values, to permit systematic override of transactions, as deemed appropriate.

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.

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.

80.1.1 – Manage Cash Checking

Table 1: Manage Cash Checking

80.1.1 Manage Cash Checking		
Module	Commitment Control	
Related Module(s)	General Ledger, Accounts Payable, Purchasing	
Swim Lanes – Definition	Agency KK Cash Reporter: Agency role responsible for Cash Checking processing Agency KK Cash Maintainer: Agency role responsible for managing cash checking errors DFS KK Cash Maintainer: DFS role responsible for performing Cash Checking tasks	
Process Step ID	Process Step Title	Description of Process
1	Run Cash Check	Cash Checking is initiated as part of the Pay Cycle process. Cash Checking validates source transactions to available cash and ChartField values, which consumes cash and creates an expenditure entry. If no errors result from the Cash Checking, the transaction passes and the source transaction continues to post. If errors exist, the Agency KK Cash Reporter manages the Cash Checking errors.

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Process Step ID	Process Step Title	Description of Process
		<p>The configuration of Florida PALM determines if a transaction is subject to Cash Checking based on the Account type. If the transaction is an excluded Account type (i.e. equity, liability, revenue, and expense), the transaction is not subject to Cash Checking and systematically passes. Cash assets accounts are non-excluded Account types and are subject to Cash Checking. These transactions may generate Cash Checking errors which require exception handling.</p> <p>Cash Checking validates source module's transactions from the below business subprocesses:</p> <ul style="list-style-type: none"> • 10.2.1 Agency Create and Approve Journals • 10.2.4 Enterprise Create and Approve Journals • 30.4.1 Process Pay Cycle
2	Review Cash Exception Warnings	<p>Cash Checking warnings are exceptions that do not conform to the rules established but pass and update the Commitment Control ledgers. Cash Checking warnings do not require action for the transaction to pass cash checking, as they are systematically overridden.</p> <p>The Agency KK Cash Reporter can view cash exceptions online using the Exception Inquiry pages, Process Monitor as well as, the configured Commitment Control Notification feature which includes notifications by email and workflow worklist.</p>
3	Update Cash Ledger Balances	<p>Source transactions that successfully pass Cash Checking, are processed and will update cash ledger balances and proceed with the transaction lifecycle. The Posted Budget Journals Report, Agency Obligations Report, Schedule of Allotment Balances Report, and the Budgetary Control Dashboard are available for review and management purposes.</p>
4	Manage Cash Exception Errors	<p>Cash Checking errors are exceptions that have failed cash checking because they do not conform to the rules established. Transactions with errors stop at the Cash Checking stage and do not proceed until they are corrected, adjusted, cancelled, or overridden. Transactions with errors are not allowed to update the Commitment Control cash ledgers. Cash Checking exceptions are systematically checked by Commitment Control until the cash exceptions have been resolved. All transactions that fail Cash Checking produce errors and are included in the Budget and Cash Checking Exceptions Report.</p> <p>The Agency KK Cash Reporter can also view cash exceptions online using the Exception Inquiry pages,</p>

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Process Step ID	Process Step Title	Description of Process
		Process Monitor, as well as, the configured Commitment Control Notification feature which includes notifications by email and workflow worklist.
5	Perform Edits in Source Modules	The Agency KK Cash Reporter performs due diligence to review and resolve cash exceptions. The options available to resolve cash exceptions are: correct (amount and/or ChartFields), adjust funding source (amount and/or ChartFields), cancel, or request override of the cash checking process. Cash Checking exceptions continue to be systematically checked by Commitment Control until they are resolved.
6	Initiate and Route Override Request Form	The Agency KK Cash Maintainer and Agency KK Cash Reporter collaborates regarding the override request option. Once there is a decision to move forward with the override request option, the Agency KK Cash Maintainer submits Override Request Form, along with supporting documentation which is attached to the form and routed to the DFS KK Cash Maintainer.
7	Review Override Request Form	The DFS KK Cash Maintainer reviews the Override Request Form, by way of the Override Request Workflow, which includes supporting documentation. The DFS KK Cash Maintainer works collaboratively with the Agency KK Cash Maintainer where appropriate to reach decision regarding request.
8	Consider Override Request Form	<p>The DFS KK Cash Maintainer determines if an override is appropriate and if approved, the DFS KK Cash Maintainer overrides the transaction, the transaction is systematically cash checked again to update the Commitment Control cash ledger balances to consume cash and proceed with the transaction lifecycle.</p> <p>The DFS KK Cash Maintainer can deny override request and advise the agency to resubmit transaction for Cash Checking again using the remaining options available.</p>
9	Notify Agency	<p>Once the transaction has been overridden or denied, the DFS KK Cash Maintainer notifies the agency and if approved, the transaction proceeds forward in its lifecycle. Cash Checking exceptions are systematically checked by Commitment Control until the cash exceptions have been resolved.</p> <p>With approval of override request, the transaction meets the Cash Checking rules established, the transaction continues processing as described in the below business subprocesses:</p> <ul style="list-style-type: none"> • 10.2.1 Agency Create and Approve Journals • 10.2.4 Enterprise Create and Approve Journals • 30.4.1 Process Pay Cycle

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Commitment Control Budget Exceptions

Budget Type CC_CASH Fund Cash
 Business Unit 50200 Human Service Administration

ChartField	ChartField Value	Description
Fund	26108	DFS FEDERAL GRANTS TRUST FUND

*Exception Type Error Maximum Rows 100
 More Transactions Exist

Advanced Transaction Criteria Budget Detail Search

Save Return to Search Notify

Figure 1: Commitment Control Cash Exceptions Page

80.1.2 – Invested Balance Checking

Table 2: Invested Balance Checking

80.1.2 Invested Balance Checking		
Module	General Ledger	
Related Module(s)	Commitment Control	
Swim Lanes – Definition	DFS Investment Override Processor: DFS role responsible for overriding trust fund investment adjustment, redistribution, and disinvestment transactions GL Journal Processor: Agency or DFS role responsible for reviewing and resolving exceptions	
Process Step ID	Process Step Title	Description of Process
1	Run Invested Balance Checking	The Invested Balance Checking is an automated process or can be initiated on demand by the GL Journal Processor. Trust fund investment and disinvestment transactions created as described in the 10.2.1 Create and Approve Journals process are subject to invested balance checking. Investment and disinvestment journal entries will reflect a designated account type for invested balance checking. Account Types not applicable are excluded from this process and proceed with the transaction lifecycle.

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Process Step ID	Process Step Title	Description of Process
2	Update Invested Balance	If the transaction does not generate an error, the transaction updates the invested balance and then proceeds with the transaction lifecycle via the 10.2.1 Create and Approve Journals.
3	Review Invested Balance Checking Errors	If there is insufficient invested cash balance, the transaction fails Invested Balance Checking. The GL Journal Processor reviews the Invested Balance Checking errors to either update, request override, or delete the disinvestment journal entry. If the disinvestment needs to be updated or deleted, the GL Journal Processor completes the update following the 10.2.1 Create and Approve Journals business process.
4	Submit Cash and Budget Override Request Form	If requesting an override, the GL Journal Processor submits the Cash and Budget Override Request Form to request DFS assistance and routes to the DFS Investment Override Processor via Workflow.
5	Override	If the disinvestment needs to be overridden, the DFS Investment Override Processor reviews the disinvestment transaction and overrides the transaction within Florida PALM.
6	Update Invested Balance	Once the disinvestment is overridden, the transaction updates the invested cash balance and then posts to the GL following the 10.2.1 Create and Approve Journals business process.
7	Notify Agency of Approval	After approval, the requester is notified that the transaction was overridden.
8	Deny Request	If the DFS Investment Override Processor determines that the override should not be granted, the request is denied.
9	Notify Agency of Denial	After the Override Request Form is denied, the requester is notified the transaction was denied. The requester determines the appropriate next step, following the 10.2.1 Create and Approve journals business process



Commitment Control Budget Exceptions

Budget Type CC_INVEST Investment Check
Business Unit 43000 Dept Of Financial Services

Personalize Find [Print] [Grid] First 1 of 1 Last		
ChartField	ChartField Value	Description
Fund	00081	DFS GR

*Exception Type

Maximum Rows

More Transactions Exist

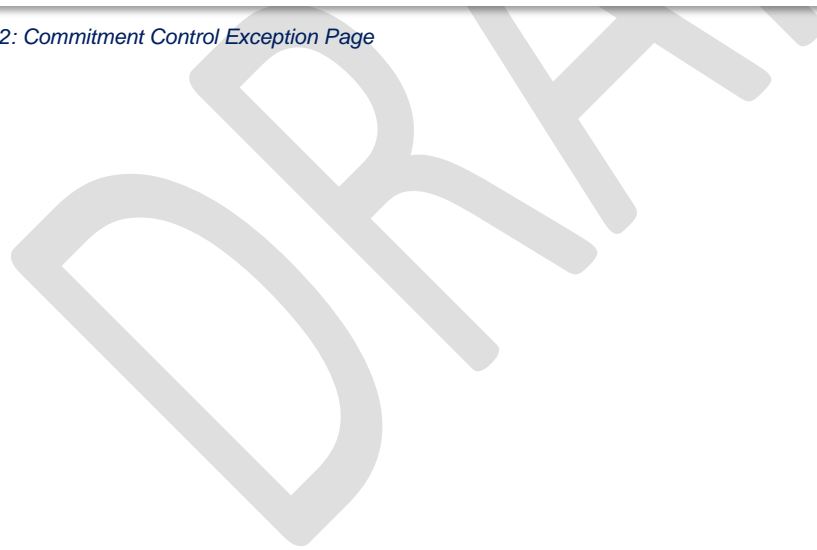
Advanced Transaction Criteria

Budget Detail



Search

Figure 2: Commitment Control Exception Page



Ledger Impacts

Table 3: Ledger Impacts Included on Business Process Flow Diagrams

Ledger Impact ID	Ledger - Ledger Impact Title	Ledger Impact Description
L1	Cash Ledger - Payment	Decrease Spendable (KK) Cash
L2	Cash Ledger - Cash Transfer Journal Entry (Debit)	Increase Spendable (KK) Cash
L3	Cash Ledger - Cash Transfer Journal Entry (Credit)	Decrease Spendable (KK) Cash
LI4	Invested Balance Ledger - Investment Journal	Increase Invested Cash
LI5	Cash Ledger - Investment Journal	Decrease Spendable Cash

Key Reports

Table 4: Reports Included on Business Process Flow Diagrams

Report Number	Report Description	Report Frequency	Audience
R1	KKR058 - Budget and Cash Checking Exceptions Report – Report that lists budget and cash check exceptions along with balances.	Periodic	DFS, Agency
R2	KKR059 - GR Cash Balance and Activity Report – Report that provides the GR cash balance along with pending activity that may impact the overall balance.	Periodic	DFS, Agency
R3	KKR001 – Budgetary Control Dashboard – Dashboard that displays budget, actuals, variance, and projections information for expenditures, encumbrances, and revenue by Chart of Account code combinations.	Periodic	DFS
R4	KKR016 - Negative Budget and Cash Balances Report – Oracle Business Intelligence report displaying funds that have a projected negative cash balance at the end of the year.	Periodic	DFS, Agency
R5	KKR019 - Posted Budget Journals Report - Report that lists detail transactions regarding any journals posted (appropriations, allotments, Carry Forward, Certified Forward, estimated revenue, etc.) and available by	Periodic	DFS, Agency

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Report Number	Report Description	Report Frequency	Audience
	designated journal type, time periods and ChartField combinations.		
R6	KKR018 - Agency Obligations Report - A report that provides encumbrances and payables by ChartField combinations.	Periodic	DFS, Agency
R7	KKR008 - Schedule of Allotment Balances Report - Report which provides an accrual basis budget report within an expenditure category and account code for recorded allotments, encumbrances, expenditures, and remaining balances. The report is grouped by Fund and/or Budget Entity and available at designated time periods by ChartField combinations.	Periodic	DFS, Agency
R8	KKR056 – Commitment Control Budget Transaction Detail Report - Report that lists all transactions by BU, Ledger Group, Fund, and Account for which budget, cash, and invested balance check has been overridden and by user.	Periodic	DFS, Agency

Note: A complete list of reports may be found in the [Reports Catalog](#)¹.

Conversions

Table 5: Data Converted from External System to Florida PALM

Conversion Number	Conversion Description	Conversion Frequency	Source
N/A			

Note: A complete list of conversions may be found in the [Catalog of Conversion Offerings](#)². This is a protected publication that requires login. If your business or technical teams do not currently have access to the Smartsheet Florida PALM Dashboard, contact your Readiness Coordinator to request their access.

Interfaces

Table 6: Interfaces Included on Business Process Flow Diagrams

Interface Number	Interface Description	Interface Frequency	Source	Target
N/A				

¹ <https://app.smartsheet.com/b/publish?EQBCT=a8d51896f0144ef6a87314b3c7824ba5>

² <https://app.smartsheet.com/dashboards/xW9gQgMRP6w5pfRGMQGjh4wvP676gf2h4mf57hP1>

Note: A complete list of interfaces may be found in the [Catalog of Interface Offerings](#)². This is a protected publication that requires login. If your business or technical teams do not currently have access to the Smartsheet Florida PALM Dashboard, contact your Readiness Coordinator to request their access.

Forms

Table 7: Forms Included on Business Process Flow Diagrams

Form Number	Form Description	End User Role
KKF001	Override Request Form – Request form used by agencies to request a budget or cash checking override from DFS.	Agency KK Cash Maintainer

Workflows

Table 8: Workflows Included on Business Process Flow Diagrams

Workflow Number	Workflow Description	End User Role
KKW002	Override Request Workflow – Workflow that routes the Override Request Form to DFS A&A for approval.	Agency KK Cash Maintainer

Agency Configurations

Table 9: Configurations Defined and/or Maintained by Agency End Users

Configuration Number	Configuration Description	Frequency
N/A		

² <https://app.smartsheet.com/dashboards/xW9gQgMRP6w5pfRGMQGjh4wvP676gf2h4mf57hP1>

Terminology

Cash Check – the process by which Florida PALM validates that sufficient cash is available in a Fund to cover the disbursement associated with a transaction.

Budgetary Obligations – encumbrances and payables to denote the planned or committed use of budget for the payment of goods and/or services ordered.

Chart of Accounts (COA) – compilation of uniform data codes that are used for reporting governmental assets, liabilities, equities, revenues, and expenditures to the CFO. Uniform data codes capture specific details of the assets, liabilities, equities, revenues, and expenditures that are of interest to the public.

ChartField – the Florida PALM field that stores COA information and provides the basic structure to segregate and categorize transactional and budget data.

Fiscal Year – any consecutive 12-month period designated as the official budget year of the financial reporting entity. The FY for the State of Florida begins on July 1 and ends the following June 30.

Fund – used by governmental units to control, monitor, and report on specific resources allocated/budgeted for a specific purpose.

General Revenue (GR) Fund – a Fund of all monies received by the State of Florida from every source, except for monies authorized by law to be deposited into Trust Funds and the Budget Stabilization Fund.

Spendable Cash – represents the remaining available balance reflected in the KK Cash ledger.

Trust Fund – state account(s) established by the Legislature consisting of monies received by the State, which under law or under trust agreements are segregated for a purpose authorized by law.