Chart of Accounts Design

Revision History

Version	Date	Revision Notes
1.0	03/04/2020	Accepted Version
2.0	08/11/2023	Updated for A8

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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 Analysis and Design activities. The COA Design was evolved and refined through iterative and collaborative work with Department of Financial Services (DFS) Division of Accounting and Auditing, Division of Treasury, and Office of Information Technology, along with Florida Financial Management Information Systems (FFMIS) partners and agencies.

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 legacy data elements. The COA Design establishes the statewide COA structure for all implementation Waves (CMS, Financials, Payroll) including Optional Services.

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 agencies comply with budgetary statutory provisions. The COA Design includes specifications for statewide and agency-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.

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, meaning any significant future modifications may be difficult to implement and will require thorough analysis and extensive testing to confirm 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.
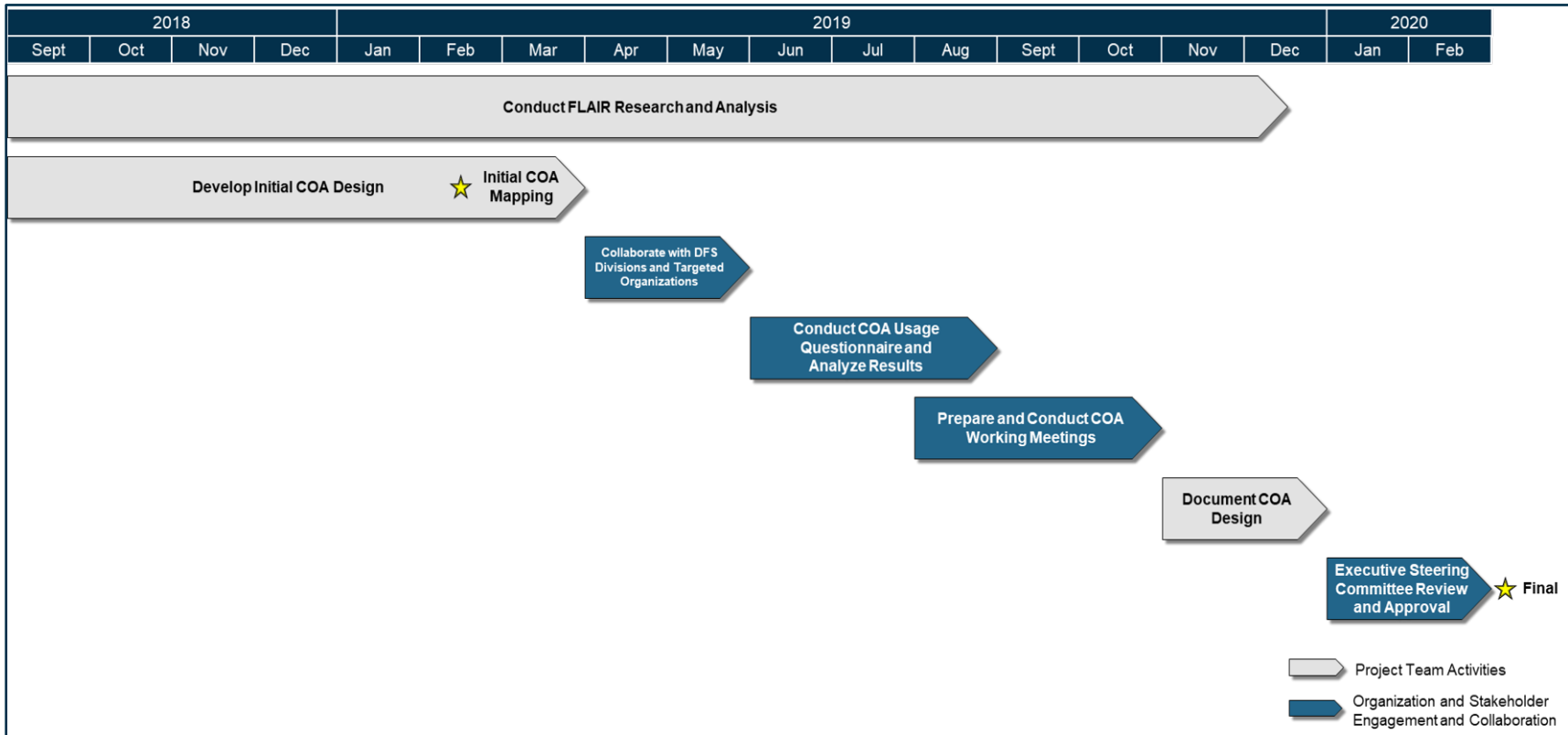
Figure 1: Chart of Accounts Design Activities

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 agencies use the legacy data elements to transact and report. As a result, the Project Team conducted additional meetings with targeted agencies based on their current use of FLAIR data elements and provided a forum to validate that a standardized COA Design could meet agency needs.

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

Following the submission of the questionnaire, a series of working sessions were conducted to share and discuss the COA Design with agencies. Over a seven-week period, the Project Team:

- Conducted two (2) kickoff sessions
- Three (3) working sessions on ChartFields
- Three (3) working sessions on Budget Structures
- Five (5) in-person office hour sessions, and
- Six (6) call-in office hour sessions

Across these activities, the Project Team engaged with 159 representatives from all agencies and FFMIS partners, including the 12 percent that did not respond to the questionnaire.

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 was intended to allow the design to evolve throughout the process providing an opportunity for increased confidence in the COA Design.

The COA Design is intended for use as an input for the configuration activities necessary to ready the Florida PALM for testing. The DFS Divisions of Accounting & Auditing and Treasury, along with applicable agencies, including FFMIS partners, will provide support for the configuration activities. As part of configuration activities, the Commitment Control module will be configured to define additional Budget Structure components that will be leveraged to enable the Fund cash management and cash checking processes for Florida PALM.

Subsequent to the implementation of the Cash Management System (CMS) wave, the Project reassessed functional and technical business requirements and related Design Dispositions. The COA Design has been updated to incorporate changes identified during this period that will be implemented in Florida PALM at Financials Wave.

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 agency. 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 agency-specific ChartFields are set using the agency specific TableSet Control values.

The below sections describe the ChartField structure for Florida PALM. 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 Structure Request and Securing Access to ChartFields provides additional information about the solution. The ChartField Details section includes a detailed description of each ChartField and the Project-related 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, ChartField Combination Edits, SpeedKeys (e.g., SpeedTypes/SpeedCharts), Trees, and ChartField inheritance. With the exception of SpeedKeys, 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 attribute value can be selected for each Attribute associated with a ChartField value. Attributes are used on statewide ChartFields only and are established and maintained by DFS. Each Attribute is described in more detail in the Attributes appendix. The Attributes appendix may be updated when additional attributes are identified.

ChartField Combination Edits

ChartField Combination Edits help to maintain data integrity across modules by validating ChartField relationships to ensure that required ChartFields and ChartField values are valid for use with one another. The enforcement of ChartField relationships ensures accurate and meaningful reporting of the State's financial results from the State's financial management system. Combination Edits can be used to specify which ChartFields are required on a transaction or which ChartField values are not allowed based on values entered in other ChartFields. ChartField Combination Edits are established and maintained by DFS for use by all agencies and are defined at both the ChartField level and the value level.

ChartField Combination Edit errors are identified during the Edit Check process and prevents affected transactions from further processing. ChartField Combination Edit errors cannot be overridden by the transaction processor and must be corrected in order to proceed. Combination Edits occur prior to approval and budget checking and are applicable in all modules.

Payroll (HCM) also utilizes ChartField Combination Edits to enforce the use of valid ChartField Strings on Payroll transactions. Payroll utilizes the same COA values that have been defined and configured in the General Ledger. The COA is published (i.e., synced) to Payroll on an ongoing basis.

Payroll Combination Codes (Combo Codes):

- A Combo Code is a key that defines a combination of ChartFields for a single ChartField String, much like SpeedKeys in Financials.
- Instead of using individual ChartField values on a transaction, Payroll uses Combo Codes to reflect a valid ChartField String.

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

- Combination Edits (ComboEdits) are used to enforce the relationships between ChartField values within Florida PALM.
- ChartField Combination Edits occur in the General Ledger and source modules, such as Accounts Payable and Accounts Receivable.
- ChartField Combination Edits can be configured to be enterprise-wide across all modules or be setup to be module specific (e.g., GL only, AP and AR, etc.).
- ChartField Combination Edits provide simple and consistent rules that aid and do not hinder data entry and/or system performance and maintenance

ChartField Combination Edit rules are listed in the ChartField Combination Edits Appendix. Additional rules may be identified that will result in updates to the ChartField Combination Edits Appendix.

SpeedKey

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 SpeedKey. Characteristics of SpeedKeys 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 included on spreadsheet uploads
- Are available for future reporting

SpeedKey set up and maintenance will occur at an agency level. SpeedKeys are established centrally within an agency and provided to users for use on transactions.

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 (i.e., Organization tree), 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. All trees in Florida PALM are maintained by DFS. A listing of configured trees is accessible via the Tree Viewer functionality in Florida PALM.

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 used on the user entered transaction accounting line are inherited to the system generated offsetting transaction line.

ChartField Structure Request

The ChartField Structure Request is a system feature which supports the initiation/request, routing, and establishment of ChartField values in Florida PALM. The ChartField Structure Request allows designated users to provide required information related to the ChartField request and systematically route for approval within the agency and to DFS. Upon approval the ChartField value will be systematically configured. ChartField applicability is detailed in Maintenance section of each ChartField.

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 agency within Florida PALM. Business Unit security is a type of security that provides the ability to restrict access to the entirety of an agency's transactions and reporting information. From a reporting perspective, this type of security enables users to access data without accessing data for all agencies. For example, users in one agency can be restricted from reporting against another agency's transactions unless given access to the respective agency'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 agency's ChartField values can be restricted by Tree summary level, explicit values, ranges of values, or all values. For example, within an agency, users within one division can be restricted from entering, updating, or inquiring on transactions that reference another division's Organization ChartField values.

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

Table 1 provides a summary of the Florida PALM ChartFields. The Table provides the field name and length, the associated legacy 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 legacy FLAIR data element that is anticipated to be replaced by a Florida PALM ChartField. Agencies may choose to utilize the fields to accommodate new tracking and reporting needs or to accommodate other legacy 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 1: Florida PALM ChartField Summary

Florida PALM ChartField Name *(Max Char Length)*	FLAIR Data Element	Florida PALM Database Field Name	Required?	Ownership
GL Business Unit *(5)*	Operating Level Organization (OLO)	BUSINESS_UNIT [1]	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

Florida PALM ChartField Name *(Max Char Length)*	FLAIR Data Element	Florida PALM Database Field Name	Required?	Ownership
Account (6)	State Standard [2] General Ledger Code (GLC) Object Code (OBJ)	ACCOUNT	Yes	DFS
Organization (10)	Organization Code	DEPTID	Yes	Agency
Contract (10)	Contract	CHARTFIELD1	No	Agency
Other Accumulator 1 (OA1) (5)	N/A	CLASS_FLD	No	Agency
Other Accumulator 2 (OA2) (10)	N/A	CHARTFIELD3	No	Agency
Grant (5)	Grant Identifier	PROGRAM_CODE	No	Agency
Project (15)	Project Identifier	PROJECT_ID	No	Agency
Activity (15) *(Project-related ChartField)*	N/A	ACTIVITY_ID	No [3]	Agency
Source Type (5) *(Project-related ChartField)*	N/A	RESOURCE_TYPE	No	Agency
Proj. Category (5) *(Project-related ChartField)*	N/A	RESOURCE_CATEGORY	No	Agency
Subcategory (5) *(Project-related ChartField)*	N/A	RESOURCE_SUB_CAT	No	Agency

[1] Outside of the General Ledger, this field is known as BUSINESS_UNIT_GL
[2] Only existing legacy state standard General Ledger codes will be configured as Account values in Florida PALM
[3] Required when a Project ChartField value is present

Legacy FLAIR Data Elements Met by Other Solution Functionality

With the implementation of Florida PALM, not all legacy FLAIR Data Elements are replaced by Florida PALM ChartFields. Instead, they are met by other Florida PALM functionality. The following explains how functionality will be met for unmapped FLAIR Data Elements:

- Year (YR) is accommodated via transactional features driven by the budget date field/functionality as detailed in the Budget Structure section below
- GAAFR Fund (GF) is an attribute of the Fund ChartField

- State Fund (SF) is captured in the numbering scheme of the budgetary fund value as detailed in the Fund section below and is also an Attribute of the Fund ChartField
- 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 legacy 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 agency-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 agency-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 a separate Data Element, which is met through the use of agency-specific ChartFields.
- External FLAIR codes are replaced by module functionality and enhanced reporting tools. The COA questionnaire provided insight into agencies' usage of the external FLAIR codes. While these codes were not heavily used across all agencies, those agencies 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 agency or an agency 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 agency-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. One module-specific Business Unit for each agency will be associated to one GL Business Unit, with the exception of the GL Business Units associated to Treasury functions.

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. Upon entering a transaction line in a source module, the balancing lines are automatically created by the system 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 agency. Table 2 shows a mapping of the legacy OLO to the new GL Business Unit values. Please note: Agency names have been modified to meet the 30-character limit in Florida PALM.

Table 2: Legacy OLO to GL Business Unit Mapping

Agency	FLAIR OLO	Florida PALM GL Business Unit
Agy for Health Care Admin	680000	68000
Agy for Persons w Disabilities	670000	67000
Dept of Ag and Consumer Svcs	420000	42000
Dept of Bus and Prof Reg	790000	79000
Dept of Children and Families	600000	60000
Dept of Citrus	570000	57000
Dept of Corrections	700000	70000
Dept of Education	480000	48000
Dept of Elder Affairs	650000	65000
Dept of Environ Protection	370000	37000
Dept of Fin Svc - Treasury	N/A	43001
Dept of Fin Svc - Trs Inv Disinv	N/A	43002
Dept of Financial Services	430000	43000
Dept of Health	640000	64000
Dept of Hwy Safety & Mtr Veh	760000	76000
Dept of Juvenile Justice	800000	80000
Dept of Law Enforcement	710000	71000
Dept of Legal Affairs	410000	41000
Dept of Management Services	720000	72000
Dept of Military Affairs	620000	62000
Dept of Revenue	730000	73000
Dept of State	450000	45000
Dept of the Lottery	360000	36000
Dept of Transportation	550000	55000
Dept of Veterans' Affairs	500000	50000
Div of Administrative Hearings	729700	72970
Exec Office of the Governor	310000	31000
Fish and Wildlife Consev Comm	770000	77000
Florida Comm on Offender Review	780000	78000
Florida Gaming Control Commission	415000	41500
FL Sc for the Deaf & the Blind	489000	48900
Florida Department of Commerce	400000	40000
Justice Administrative Comm	210000	21000
Legislature	110000	11000
Public Service Commission	610000	61000
State Board of Administration	840000	84000
State Courts System	220000	22000

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 agency that receives appropriations in LAS/PBS
- Additional GL Business Units, approved by DFS, are established to support additional processing and reporting segregation at the Enterprise level (i.e., Treasury operations (BU: 43001) and Treasury/Agency investment activity (BU: 43002))

Assumptions
The following assumptions are considered when defining a GL Business Unit:

- The legislative process that authorizes creation of agencies through LAS/PBS remains the same to establish GL Business Units in Florida PALM
- DFS can define GL Business Units to support enterprise accounting and reporting needs

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

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
- Attributes may be defined when Budget Entity values are established

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. Agencies are not able to add or modify Budget Entity values. Budget Entities have an effective date as of the start of the fiscal year in which the value was placed in use within Florida PALM. The ChartField Structure Request is not available for the Budget Entity ChartField.

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 sub-activity 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 may be defined when Category values are established

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. Agencies can request new revenue Category values using a ChartField Structure Request. Category values have an effective date as of the start of the fiscal year in which the value was placed in use within Florida PALM.

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 ChartField Combination Edit rule, as described 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
- Attributes may be defined when State Program values are established

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 added or inactivated, DFS will also update the ChartField Combination Edit rule accordingly to maintain the Budget Entity to State Program value relationship. The ChartField Structure Request is not available for the State Program ChartField. Agencies are not able to add or modify State Program values. State Program values have an effective date as of the start of the fiscal year in which the value was placed in use within Florida PALM.

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. Balancing lines are automatically created by the system in all modules excluding the General Ledger.

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 SF 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 (i.e., GAA appropriations, budget amendments) 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 agency transactional or reporting needs. The SF value is captured as an Attribute on each Transactional Fund value.

Table 3 shows an example mapping of the LAS/PBS fund and the FLAIR fund to the Florida PALM fund codes:

Table 3: Example Fund Mapping

LAS/PBS Fund Code	FLAIR GF-SF-FID	Florida PALM Fund
2021	20-2-021001	20210 (Budgetary Fund)
		02101 (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. Fund attributes are listed in the Attributes appendix
- The Tree feature is used to create and maintain hierarchical relationships between appropriate Fund values. A listing of configured trees can be accessed via the Tree Viewer functionality in Florida PALM.

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 4, which shows the relationship between Budgetary and Transactional Fund levels.

Table 4: Example Fund Reporting Tree

Tree Levels	Tree Values
All Fund Values	All Funds
Budgetary Funds	20210 Administrative Trust Fund
Transactional Funds	02100 SC Admin TF
Transactional Funds	02101 EOG Admin TF
Transactional Funds	02102 DEP Admin TF
Transactional Funds	02103 DEO Admin TF
Transactional Funds	02104 DLA Admin TF
Transactional Funds	02105 DACS Admin TF
Transactional Funds	02106 DFS Admin TF

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 and investment participants, are requested by agencies for approval through DFS
- Agencies supply DFS Bureau of Financial Reporting (BFR) with additional information via the Fund Questionnaire form. A completed Fund Questionnaire is required to set up a Transactional Fund value in Florida PALM

Maintenance

Fund values in Florida PALM are centrally maintained by DFS. Agencies are not able to add or modify Budgetary Fund values, however agencies can request new Transactional Fund values using the ChartField Structure Request and Fund Questionnaire form. As Fund values are added, or inactivated, the applicable Tree will 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, equity (fund balance), receipt, expenditure, InterUnit transfer, or deferred inflow/outflow 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
- **Control Accounts** – restricted to system use only, for example, Bank Accounts
- **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 5 lists the Florida PALM Account Type Grouping, Account Types, and Account value ranges.

Table 5: 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 (Fund Balance)	500000 – 5ZZZZZ
Income Statement Accounts	Revenues	600000 – 6ZZZZZ
Income Statement Accounts	Expenditures	700000 – 7ZZZZZ
Income Statement Accounts	InterUnit	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 agencies
- Account is required on all transactions
- Attributes are defined when Account values are established to aid in reporting. Account attributes are listed in the Attributes appendix.
- The Tree feature is used to create and maintain hierarchical relationships between appropriate Account values. A listing of configured trees can be accessed via the Tree Viewer functionality in Florida PALM

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 the components of the Account Reporting structure is shown in Table 6, which shows Financial Reporting, Financial Reporting Account Type Report Grouping, Detail Report Grouping, and Account Level Details.

Table 6: Example Account Reporting Structure

Financial Reporting	Financial Reporting Account Type	Account Type Report Grouping	Detail Report Grouping	Account Level Detail
Balance Sheet	Assets	Current Assets	Cash Outside State Treasury	100001 to 100999
			Cash in State Treasury	101000 to 101999
			Investments	104000 to 104999
			Accounts Receivable	105000 to 105999
		Non-Current Assets	Restricted Cash	102000 to 102999
			Long Term Investments	104100 to 104999

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. Agencies are not able to add or modify Account values. Agencies can request new Account values using a ChartField Structure Request which is routed to DFS for review and configuration. As Account values are added, inactivated, or modified, the applicable Tree will be maintained to ensure accuracy of transactions and reporting. Account values have an effective date as of the start of the fiscal year in which the value was placed in use within Florida PALM

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 agency. Organization values are ten (10) characters in length and are established based on the organizational structure defined by each agency.

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

- Organization values are agency specific and available only for transactions within the agency. These values are not shared across agencies
- Organization values must be unique within a GL Business Unit
- Organization is required on all transactions
- To aid in reporting, security, and budgeting, Organization Trees will be configured.

The numbering scheme for Florida PALM Organization values will follow the legacy structure with the following changes:

- First two digits begins at the legacy L2 level
- An additional one digit numeric character is added to the end

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 or detail 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 7, which shows sample Agency, Division, Bureau, Section, and Unit value levels.

Table 7: Example of Organization Reporting Tree

Tree Levels	Tree Values
Agency	Business Unit - 43000
Division	1000000000 – Division of Admin
Bureau	1010000000 – Bureau of HR
Section	1010100000 – Recruitment Section
Unit	1010101000 - Advertising
Division	2000000000 – Division of Regulation
Bureau	2010000000 – Bureau of External Reg
Section	2010100000 – Collections Section
Unit	2010105000 – Unit 50
Division	3000000000 – Division 3

Assumptions

The following assumptions are considered when defining an Organization:

- Agencies create Organization values for the agency's organizational structure that includes only valid segments of the organization (per section 20.04(3) (a-d) F.S.)
- System security will be assigned based on organizational structure and at the request of agency
- HCM (Payroll) functionality is intricately connected to the agency Organizational structure as designated by the Organization values
- Organization values will be placed on applicable tree(s) for security and reporting purposes
- Business Unit values should not be included in the Organization values

Maintenance

Organization ChartField values are maintained by each agency. Agencies initiate the add or inactivation of Organization values. Organization Trees are maintained centrally by DFS. When new Organization values are needed, agencies will submit the ChartField Structure Request to DFS to have the value configured and added to the appropriate Tree.

Grant

Design

Grant Chartfield is used to track financial assistance that provides support or stimulation to accomplish a public purpose. Grant ChartField value is five (5) characters in length and is established via interface from Florida Accountability and Tracking System (FACTS). Agencies exempt from recording contracts and agreements in FACTS per 215.985, F.S., may establish grant values directly in Florida PALM using the Grant Information Page. The Grant Information Page serves as a centralized location that captures specific information about the ChartField value that is needed for reporting and analysis.

The following design considerations are applied when defining Grant value in Florida PALM:

- Grant values are GL Business Unit specific and only available for use by the associated GL Business Unit; these values are not shared across agencies
- Grant values must be unique within a GL Business Unit but may be duplicated across GL Business Units
- Grant is not required on all transactions
- Grant value must be established on the Grant Information Page in Florida PALM

Assumptions

The following assumption is considered when defining a Grant:

- Agencies follow internal agency-specific procedures to establish Grant values
- For most agencies, Florida Accountability Contract Tracking System (FACTS) will continue to provide Grant values
- The ChartField Structure Request is not available for the Grant ChartField

Maintenance

For Grant values established through FACTS, the values are maintained directly in FACTS and are updated via interface from FACTS. For Grant values not established through FACTS, the values are maintained in Florida PALM directly by each FACTS exempt agency on the Grant Information Page.

Contract

Design

Contract ChartField is used to identify expenditure and revenue transactions with two party agreements. Contract values are up to ten (10) characters in length and are established based on the Contract structure defined for agencies. Contract ChartField values are established via interface from the Florida Accountability and Tracking System (FACTS). Agencies exempt from recording contracts and agreements in FACTS per 215.985, F.S., may establish contract values directly in Florida PALM using the Contract Information Page. The Contract Information Page serves as a centralized location that captures specific information about the ChartField value that is needed for reporting and analysis.

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 agencies
- Contract values are unique within a GL Business Unit but may be duplicated across GL Business Units
- Contract is not required on all transactions
- Contract value must be established on the Contract Information Page in Florida PALM

Assumptions

The following assumptions are considered when defining a Contract:

- Agencies follow internal agency-specific procedures to establish Contract values
- For most agencies, Florida Accountability Contract Tracking System (FACTS) will continue to provide Contract values.
- The ChartField Structure Request is not available for the Contract ChartField

Maintenance

For Contract values established through FACTS, the values are maintained directly in FACTS and are updated in Florida PALM via interface from FACTS. For Contract values not established through FACTS, the values are maintained in Florida PALM directly by each FACTS exempt agency on the Contract Information Page.

Other Accumulator 1 & 2 (OA1 & OA2)

Design

Other Accumulator 1 & 2 are used to track optional agency 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 (10) characters in length and both are established as appropriate by each agency. A design consideration to establish new Other Accumulator ChartField values is to further subclassify a financial transaction that has not already been accommodated by other statewide ChartFields or the remaining agency-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 agencies
- 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 agency
- Other Accumulator is not required on transactions

Assumptions

The following assumptions are considered when defining an Other Accumulator:

- Agencies follow internal agency-specific procedures to establish Other Accumulator 1 & 2 values
- Agencies define the most critical use of the Other Accumulator fields to capture financial data for reporting purposes. The identified critical use should be the primary use of the ChartField across the agency
- The ChartField Structure Request will include the Other Accumulator ChartFields

Maintenance

Other Accumulator 1 & 2 values are maintained by each agency. Agencies can add or modify Other Accumulator values.

Project

Design

Project is an activity or collection of activities, with a defined start and end date, designed to achieve a specific goal, outcome, or program objective. 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.

Project values are up to fifteen (15) characters in length and are established as appropriate by each agency. Project ChartField values will be assigned by the agency per internal policy. If the value is not assigned it will be sequentially numbered by the system. Project ChartField values cannot be duplicated across the system.

The Project Costing (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:

- PC module requires use of a PC Business Unit on transactions where a Project value is present. The PC Business Unit is the same as the GL Business Unit
- Project values are GL and PC Business Unit specific
- Project values are not required on all transactions

- Project Costing module will support Fixed Capital Outlay (FCO) annual reporting requirements
- A ChartField Combination Edit rule, is applied to require the use of a Project value if a FCO Category value is entered on a transaction
- Use of a Project value requires use of the Activity, a Project-related ChartField
- Project values are only established through the PC Module in Florida PALM and may not be duplicated across the system.

Assumptions

The following assumptions are considered when defining a Project:

- Agencies follow internal agency-specific procedures to establish Project values
- The ChartField Structure Request is not available for the Project ChartField

Maintenance

Project values are maintained by each agency. Agencies can add or modify Project values.

Project-Related ChartFields

Design

When using a Project value, there are four additional Project-related ChartFields for agency use. The transactions that are recorded with these ChartFields allow agencies to access module features and functions to manage their operational and reporting needs.

The Activity ChartField tracks specific tasks that make up a Project and records transactional details. Each Project must have at least one associated Activity and may have multiple. Activity may be assigned to multiple projects. Activity values are up to fifteen (15) characters in length and established and maintained by DFS.

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

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

- Values are GL and PC Business Unit specific and only available for use by the associated GL Business Unit; these values are not shared across agencies
- 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 agency
- Activity values are established and maintained at a statewide level by DFS and available for use by all agencies
- Source Type, Project Category, and Subcategory values are uniquely numbered
- Source Type, Project Category, and Subcategory are optional on all transactions that use a Project

- Source Type, Project Category, and Subcategory are established through the PC Module

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

- Agencies follow internal agency-specific procedures to establish Project-related ChartField values
- Agencies define the most critical use of the Project-related ChartFields to capture financial data for reporting purposes. The identified critical use must be the primary use of the ChartFields across the agency
- The ChartField Structure Request is not available for Project-Related ChartFields

Maintenance
Project-related ChartField values, excluding Activity are maintained by each agency. Agencies can add or modify applicable Project-related ChartField values.

Budget Structures
Budget Structures are used in Florida PALM to support business processes that require control, monitoring and tracking of transactions and balances. These business processes:

- Manage the tracking and reporting of appropriations, releases, reserves, and allotments (collectively referred to as appropriations budgets), including the exchange of information between LAS/PBS and Florida PALM
- Manage the tracking and reporting of revenue
- Manage the tracking and reporting for transactions disbursing or receiving cash
- Manage the tracking and reporting for investment and disinvestment transactions
- Manage tracking and reporting for Fixed Capital Outlay (FCO) projects
- Manage budget, cash, and invested balance exceptions; and
- Support the close-out of appropriations (Carry Forward, Certified Forward, and Continuing Appropriations)

Budget Structures are established once the ChartFields structure has been defined and the detail values have been configured. The Florida PALM Budget Structures, described in greater detail in the Budget Structure Details section below, are:

- Appropriations
- Releases
- Reserves
- Allotments
- Projects
- Cash Control
- Investments
- Revenue

Budget Checking
The budget checking process in Florida PALM refers to the act of checking transactions against designated ledger balances to determine if sufficient balance exists for the transaction to proceed and to update the ledger balance for the amount of the transaction. Budget Checking is applicable

for all transactions processed in Florida PALM which includes appropriations, allotments, cash, investments, and revenue. Budget checking is a step in the transaction lifecycle before an accounting entry is posted in the source module. 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 appropriations and allotments budget structures, cash transactions against the cash control budget structure, revenue transactions against the revenue budget structure, and disinvestment transactions against the investment budget structure.

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

- System configuration setup – defines the framework to support the budget structures
- Budget definition rules – applied to the system configuration setup framework, governs edits and processing rules for:
    - How the system behaves when appropriations budgets, allotments, projects, cash, invested balances or revenue budgets are established; and
    - How accounting entries behave when the process is initiated during transaction processing

Budget Structure Use and Features

The establishment of the budget framework, along with budget checking outcomes, are directly controlled in the Commitment Control module utilizing the system configuration setup and budget definition rules features. Budget checking configuration and outcomes are as follows:

- **Appropriations Budget Structures** – Budget checking on expenditure transactions is configured to strictly control on appropriations, release and reserve structures which stops the transaction from proceeding. Budget checking on the allotments budget structure is configured to produce a warning if the transaction exceeds the allotment however the transaction can proceed and will subsequently be checked against the appropriations, release and reserve structures.
- **Project Budget Structure** – The configuration for the project budget structure is set to track with budget which allows transactions to proceed with a warning if the transaction exceeds the amount established in the Project Costing module for the ChartField string.
- **Cash Control Budget Structure** – Budget checking on expenditure transactions is configured to strictly control. The Cash Control budget structure maintains a spendable cash balance which represents the remaining available Fund cash balance. The spendable cash balance is impacted by verified and approved deposits which increases the balance and payments/outflows which decrease the balance.
- **Revenue Budget Structure** - The configuration for the revenue budget structure will allow revenue transactions to proceed when designated account ChartField values are used.
- **Investments Budget Structure** - The configuration for the investments budget structure is set to strictly control disinvestment transactions which stops the transaction from proceeding. Investments increase the balance while disinvestments decrease the balance.

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, cash, investments, and revenue using Detail Ledgers and Ledger Groups configuration features.

Detail Ledgers

Commitment Control Detail Ledgers are configured to establish appropriations, and revenue budgets for estimates, spendable cash and investment balances and to record accounting entries as General Ledger and source module transactions 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 for appropriations budgets, also known as the budget balance; the remaining cash balance also known as the spendable cash balance; and the investment, or revenue balances.

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, cash, investments, revenues) that is recorded on the ledgers. Figures 2 and 3 below identify the Detail Ledgers associated to each Ledger Group. The following are the Detail Ledgers for Florida PALM:

- Budget Detail Ledger – records budget activity by ChartField combination
- Encumbrance Detail Ledger – tracks encumbrance activity
- Expenditure Detail Ledger – tracks expenditure activity
- Revenue Detail Ledger (Estimates) – tracks revenue activity when revenue is estimated via the recording of revenue estimates
- Revenue Detail Ledger (Recognized) – tracks revenue activity when revenue is recognized via the recording of accounts receivables
- Revenue Detail Ledger (Collected) – tracks revenue activity when revenue is collected via the recording of deposits or InterUnit transfers.
- Spendable Cash Detail Ledger – tracks cash activity by Fund when cash is received (verified and approved), transferred and disbursed. Cash received increase the balance while outflows decrease the balance. InterUnit transfers can increase or decrease the balance.
- Investments Detail Ledger – tracks investments activity. Investments increase the balance in the ledger while disinvestments decrease the balance.

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, remaining balances for cash and investment 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 2 for the Income Statement Accounts. They are the Expenditure Ledger Group and the Revenue Ledger Group where each consists of three Detail Ledgers.
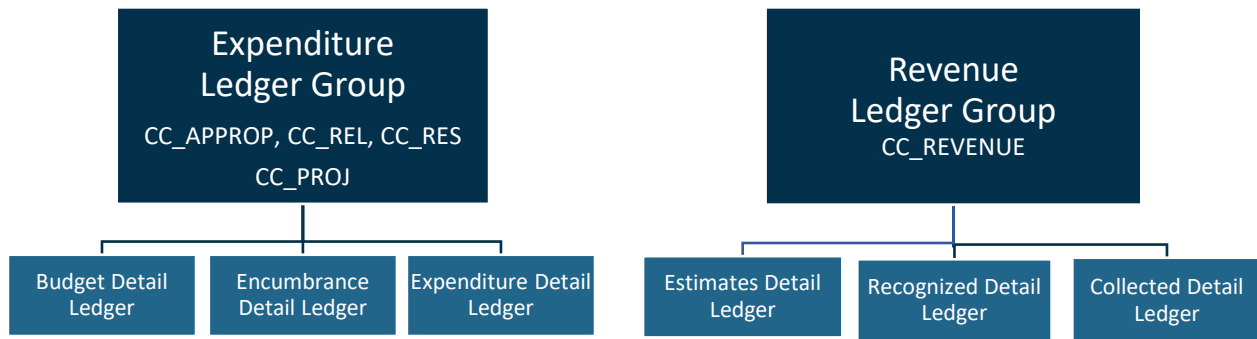
Figure 2: Ledger Group Structure (Income Statement Accounts)

Cash Control and Investment Ledgers are controlled by asset Account ChartField values. These ledgers are reflected below in Figure 3.
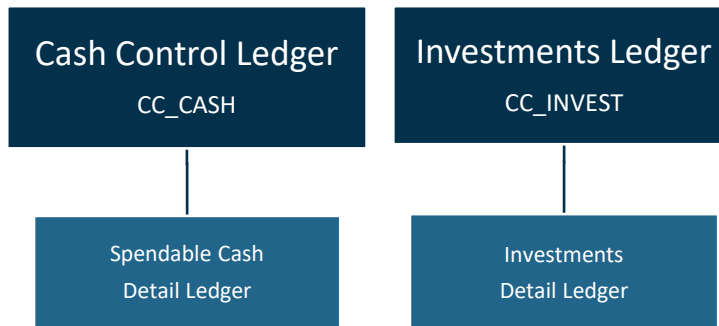

Figure 3: Detail Ledgers (Balance Sheet Accounts)

Ledger Balance Calculations

Table 8 shows the remaining spending authority calculation and revenue 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. Encumbrance and expenditure amounts can exceed allotments but must meet the criteria for appropriations and/or releases. Cash amounts can never exceed the spendable cash balance while disinvestment amounts can never exceed the invested balance. Remaining spending authority that is not sufficient to cover transactions can be overridden with appropriate Commitment Control security rights as described below in the Budget Structure Security section. This level of override is only available to DFS users.

Table 8: Remaining Spending Authority Calculation Criteria

Detail Ledger	Exceed Appropriations?	Exceed Releases?	Exceed Reserves?	Exceed Allotments?	Exceed Spendable Cash?	Exceed Invested Balance?	Exceed Rev Estimates?
Encumbrance	Do Not Allow	Allow	N/A	Allow	N/A	N/A	N/A
Expenditure	Do Not Allow	Do Not Allow	N/A	Allow	N/A	N/A	N/A
Recognized Revenue	N/A	N/A	N/A	N/A	N/A	N/A	Allow
Collected Revenue	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Spendable Cash	N/A	N/A	N/A	N/A	Do not Allow	N/A	N/A
Investments	N/A	N/A	N/A	N/A	N/A	Do not Allow	N/A

Budget Definitions

The budget definitions 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 the budget structure to which 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 and optional 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 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 detail-level 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 with asset Account Types are subject to the appropriate cash or investments Budget Structure.

- The **Budget Calendar** configures the Florida PALM budget period 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 calendar is annual for appropriations and revenue budget structures. For cash, investment, and projects budget structures, there is no budget period applicable.

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

Table 9: Budget Structures and Definitions

Parameter	Appropriations, Releases, and Reserves Budget Structures	Revenue Budget Structure	Allotments Budget Structure	Projects Budget Structure	Cash Control Budget Structure	Investments Budget Structure
Budget Ledger Group	Expenditure	Revenue	Expenditure	Expenditure	Revenue	Revenue
Control Options	Control	Track without Budget	Track with Budget	Track with Budget	Control	Control
Control ChartField	Fund	Fund	Fund	Project	Fund	Fund
RuleSet / Key ChartFields / Key ChartField Translation	Fund Budget Entity Category Account	Fund Budget Entity Category Account	Fund Budget Entity Category Account, or agency specific ChartField	Fund Budget Entity Category Account, or agency specific ChartField	Fund Account	Fund Account
Account Types	Expenditures	Revenue	Expenditures	Expenditures	Asset	Asset
Budget Calendar	Annual	Annual	Annual	None	None	None
Parent Control Budget	Appropriations	N/A	Appropriations	N/A	N/A	N/A
Ownership	DFS	DFS	Agencies	DFS	DFS	DFS

Budget Structure Security

In addition to the system configurations that control expenditures against established budgets, there is the 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 period and/or ChartField string 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. This feature in Florida PALM is only available to DFS.
- Budget Date Override – enable to limit or allow users who can override the system-defined budget date on a source transaction
- Budget Inquire – enable to allow users to view control budgets

Table 10 shows the security settings for each Budget Structure and indicates who has the ability to perform those.

Table 10: Budget Structures Security by Security Event Type

Security Event Types	Appropriations, Releases, Reserves Budget Structure	Allotments Budget Structure	Revenue, Projects Budget Structures	Cash Control Budget Structure	Investment Budget Structure
Budget Entry or Adjustment	DFS	DFS and Agencies	Agencies	DFS	DFS
Budget Transfer	DFS	N/A	N/A	N/A	N/A
Budget Override	DFS	N/A	N/A	DFS	DFS
Budget Date Override	DFS and Agencies	DFS and Agencies	Agencies	N/A	N/A
Budget Inquire	DFS and Agencies	DFS and Agencies	Agencies	DFS and Agencies	DFS and Agencies

Budget Structure Details

Appropriations

Design

Appropriations received from the Legislature authorize the spending of public money. Agencies 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 agencies.

The following design considerations are applied to the Appropriations budget structure:

- The Control Option for the Appropriations Budget Structure is set to "Control", preventing agencies 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 a 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.
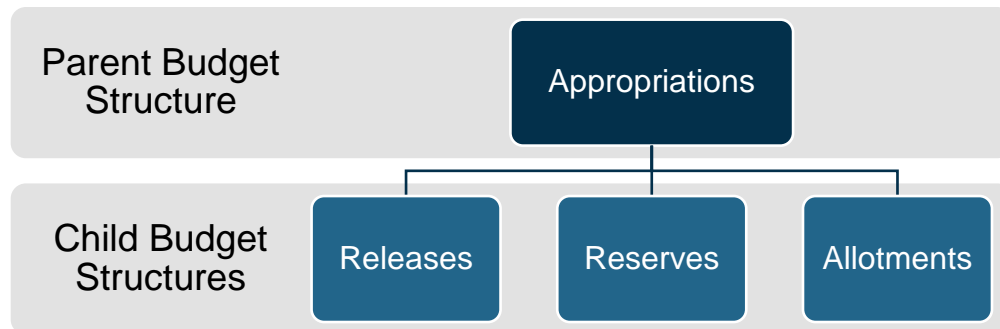

Figure 2: Budget Structure Parent-Child Relationship

Maintenance

The Florida PALM Appropriations Budget Structure is maintained by DFS, in accordance with *the above appropriations process, and applies to all agencies.*

Releases

Design

Annual plans for quarterly releases of all Appropriations are developed, approved, and furnished to the Chief Financial Officer for state agencies 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 agencies are referred to as Releases. Release amounts are provided in the GAA/Adjustment Appropriations information transferred from LAS/PBS to Florida PALM.

The following design considerations are applied to the Releases budget structure:

- This Budget Structure is set to a Control Option of "Control" to ensure that agencies cannot exceed the Released amount.
- The Account Type is "Expenditure" so that all expenditure transactions check against Releases. However, encumbrances do not affect the release ledger balance.
- 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.

Maintenance
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 agencies.

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

The following design considerations are applied to the Reserves budget structure:

- 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.

Maintenance
The Reserves Budget Structure is configured and maintained by DFS, based on the GAA/Adjusted Appropriations provided from LAS/PBS, and used by all agencies.

Allotments
Design
Allotments are used to manage agencies' budgets at a level lower than Appropriations. The Allotments Budget Structure provides agencies flexibility to allot to the agency-specific ChartFields in addition to the Key ChartFields in the Appropriations, Releases, and Reserves Budget Structures, as listed in Table 9. Agencies define the combination of ChartFields and the level of budgetary control that best fits their agency's business and the manner in which they record transactions. For example, agencies can create an allotment for a contract by selecting the agency-specific ChartField of Contract.

The following design considerations are applied to the Allotments budget structure:

- Allotment budget journals are created and maintained by the agencies.

- The Account Type is "Expenditure" so expenditure transactions with the specified Key ChartFields are subject to the Allotment Budget Structure.
- Allotment budget structure is set to Track with Budget allowing transactions to proceed with a system warning message.
- 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.

Maintenance

The Allotments Budget Structure is configured and maintained by DFS and used by agencies to define the level of control for their agency.

Projects

Design

The Projects budget structure provides the method to capture and report transactions impacting FCO and Non-FCO projects within Florida PALM.

The following design considerations are applied to the Projects budget structure:

- The Project budget structure is set to Track with Budget
- The Account Type is "Expenditure" so expenditure transactions with the Project ChartField are subject to the Project Budget Structure.
- The Budget Calendar is set to "None" as Projects typically cross fiscal years.

Maintenance

The Projects Budget Structure is configured and maintained by DFS and is used by all agencies in capturing and tracking transactions for FCO projects and Non-FCO projects (i.e., IT project).

Cash Control

Design

Florida Statutes require 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 DFS. Trust Fund cash balances are managed at the agency level and are controlled at the Fund level by DFS. The Cash Control budget structure provides the mechanism to manage and control cash transactions.

The following design considerations are applied to the Cash Control budget structure:

- The Cash Control budget structure is set to control option of "Control" which prevents agencies from exceeding the available spendable cash balance.
- The Account Type is "Asset" and transactions using cash Account values check against the Cash Budget Structure.
- The Budget Calendar is set to "None" as there are no timelines associated with Cash.

Maintenance

The Cash Control Budget Structure is configured and maintained by DFS and is used by all agencies. Cash transactions update the spendable cash balance when budget checked.

Investments

Design

The Investment budget structure provides a method to capture updates to invested balances based on investments and disinvestments. Investments increase the balance while disinvestments reduce the balance. Disinvestment transactions are compared to available invested account balance to determine if sufficient balance exists to support the disinvestment.

The following design considerations are applied to the Investments budget structure:

- Investment and disinvestment transactions update the available invested balances within this structure.
- This budget structure is set to a control option of "Control" which prevents agencies from exceeding available invested balance.
- The Account Type is "Asset" and uses Account values specific to investments and disinvestments.
- The Budget Calendar is set to "None" as there are no timelines associated with cash transactions.

Maintenance

The Investment Budget Structure is configured and maintained by DFS and is used by all agencies.

Revenue

Design

The Revenue budget structure provides an effective management tool for planning purposes to ensure that agencies have adequate resources to support the agency's core mission. The revenue budget structure considers revenue estimates, revenue recognized, and revenue collected.

- Revenue estimates - track revenue activity when revenue is estimated.
- Revenue recognized - tracks revenue activity when revenue is recognized via the recording of accounts receivables.
- Revenue Collected - tracks revenue activity when revenue is collected via the recording of deposits or by an InterUnit transfer.

The following design considerations are applied to the Revenue budget structure:

- The Revenue Budget Structure is set to a Control Option of "Track without Budget."
- The Account Type is "Revenue." Revenue transactions will pass budget check and proceed with the transaction lifecycle.
- The Budget Calendar is set to "Annual" to configure Budget Year, mirroring the State of Florida Fiscal Year.

Maintenance

The Revenue Budget Structure is configured and maintained by DFS and is used by all agencies. Budget journals for Revenue Estimates are created and maintained by the agencies.

Appendix Listing

Table 11: Appendix

Appendix Listing
Appendix 1 – ChartField Attributes
Appendix 2 – ChartField Combination Edits

Appendix 1 – ChartField Attributes

Appendix 1: ChartField Attributes

ChartField	Attribute	Attribute Value	Description of Purpose
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	Assigned to the Transactional Fund value representing the originating State Fund value provided to Florida PALM by LAS/PBS or local fund established in Florida PALM
Fund	Fund Type	P - Proprietary G - Governmental F - Fiduciary C - Component Unit	Assigned to Transactional Fund values representing the financial reporting classification of the fund
Fund	GAAFR	10 – General Fund 20 – Special Revenue Fund 30 – Capital Project Fund 40 – Debt Service Fund 50 – Enterprise Fund 60 – Internal Service Fund 71 – Private Purpose Trust Fund 72 – Permanent Fund 73 – Pension and Employee Benefit Trust 76 – Investment Trust Fund 77 – External Custodial 80 – General Capital Asset 90 - General Long-term Debt Fund	Assigned to Transactional Fund values representing the Governmental Accounting, Auditing, and Financial Reporting classification of the fund
Fund	Program Interest	Y or N	Assigned to Transactional Fund values representing when program interest is applicable for financial reporting
Fund	Percent of Restricted Fund Equity	Defined when identified/approved	Assigned to Transactional Fund values representing the percent of equity that is restricted for financial reporting
Fund	Revolving/Clearing Account	Defined when identified/approved	Assigned to Transactional Fund values representing the limit on the amount

ChartField	Attribute	Attribute Value	Description of Purpose
	Authorized Amount		authorized for a revolving/clearing account
Fund	Pool Type	1 – Trust Funds/CAP/Other Investments 2 – SPIA	Assigned to Transactional Fund values to designate the appropriate reporting group for invested funds
Fund	General Revenue Service Charge	Y or N	Assigned to the Transactional Fund values indicating if the General Revenue Service Charge is applicable
Fund	Investable	Y or N	Assigned to Transactional Fund values indicating those which have authority to invest
Fund	Statutory Authority	Defined when identified/approved	Assigned to Transactional Fund values to capture the statutory authority which creates the Budgetary Fund
Fund	Negative Cash Balance Allowed	Y or N	Assigned to Transactional Fund values to indicate those which have authority to have negative cash balances
Fund	Investment Interest Restricted	Y or N	Assigned to Transactional Fund values to indicate if investment earnings are legally restricted for a specific purpose (i.e., particular program)
Fund	Revenue Restrictions	External Restrictions Constitutional Restrictions Enabling Legislation	Assigned to Transactional Fund values indicating the type of revenue restriction, if applicable
Category	Revenue Cap	Y or N	Assigned to Revenue Category values where a revenue cap is identified
Account	1099 Reportable	Y or N	Assigned to designated Expenditure Account values to indicate when the Account value is 1099 reportable
Account	Prompt Pay	35DA – Medical 40DA – Goods and Services	Assigned to Expenditure Account values and used by system functionality to

ChartField	Attribute	Attribute Value	Description of Purpose
		N/A	identify prompt pay requirements
Account	General Revenue Service Charge	4% 8% N/A	Assigned to designated Revenue Account values to indicate the applicable General Revenue Service Charge
Account	Revenue Cap	Y or N	Assigned to Revenue Account values where a revenue cap is identified

Appendix 2 – ChartField Combination Edits

Appendix 2: ChartField Combination Edits

Combination Edit Rule	Applicable ChartField(s)	Value Specific	Description
BUDGTY_REQ	Fund, Account, Budget Entity, Category, State Program, Organization	No	Requires applicable ChartFields on all Expenditure and Revenue transactions
BUDGTY_VALUE	Fund, Budget Entity, Category	Yes	Requires valid combination by Business Unit of Fund, Budget Entity and Category on all transactions
CSHACCT_BE	Budget Entity	No	Budget Entity is required on transactions with a cash account value associated with participant investment balances
FUND_REQD	Fund, Account	No	Fund ChartField is required on balance sheet (Asset, Deferred Inflow/Outflow, Liability, Equity) transactions
FCO_PROJ	Project	Yes	Project ChartField is required on transactions using Fixed Capital Outlay (FCO) Categories values of 08XXXX & 14XXXX
BE to SP	Budget Entity, State Program	Yes	Requires a designated combination of Budget Entity to State Program. Budget Entity ChartField values are validated against State Program ChartField values
REV_EXP	Revenue Account to Expenditure Category	No	Prohibits use of a revenue Account value when an expenditure category is used on a transaction; this will exclude the non-operating refund categories which will

Combination Edit Rule	Applicable ChartField(s)	Value Specific	Description
			need to use a revenue account value for current year refunds
AP_PO_ACCT	Account	No	Requires only expenditure Account ChartField values on transactions originating in the Accounts Payable and Purchase Order modules; excludes account values designated for revenue refunds
CONTR_CAT04	Category 04 not used with contractual services	Yes	Prohibits use of Account values for contractual services when a Category beginning with 04 is used on a transaction