Advisory Council Meeting

September 17, 2025

BUDGET ALLOTMENTS – STATE PROGRAM CHARTFIELD

ROB HICKS, LA'VONDRIA NORTON

Budget Allotments - State Program ChartField

▸ Budget Allotments represent a breakdown of appropriations for planning and management purposes

▸ Budget Allotments can be recorded to the Account, Florida PALM Transactional Fund, Budget Entity, Category, Organization, and **State Program (Agency Selection)**; can also include agency-specific ChartFields (Contract, Grant, OA1, and OA2)

- No Project ChartField on budget allotments
- Recorded only in Project Costing

Budget Allotments - State Program ChartField

Agency options for Use of State Program on Budget Allotments

▸ If State Program <u>is</u> configured for use on budget allotments:
- The State Program ChartField will be **required** on budget allotments
- Agencies **must** enter a State Program value for any budget allotments

▸ If State Program <u>is not</u> configured for use on budget allotments:
- The State Program ChartField will **not be available or required** on budget allotments
- Agencies **will not** be able to enter or **use** a State Program value on any budget allotments

▸ State Program use options apply to all Control Options
- (Control, Track with Budget, or Track without Budget)

Budget Allotments - State Program ChartField
Allotment Keys and Translations – Track <u>With</u> Budget Option

The following provides an overview of the Allotment Keys and Translation for **Track With Budget Option**:

Key ChartFields	Value Required	Translation	Tree Level
Account	Required	Tree	*Agency Tier Selection (Only one)*
Fund	Required	Tree	Transactional Fund Level
Budget Entity	Required	Not Applicable	
Category	Required	Not Applicable	
State Program	*Agency Selection*	Not Applicable	
Organization	Required	Tree	*Agency-Wide or Agency-Defined (Only one)*
Grant	Optional	Not Applicable	
Contract	Optional	Not Applicable	
OA1	Optional	Not Applicable	
OA2	Optional	Not Applicable	

Budget Allotments - State Program ChartField
Allotment Keys and Translations – Track <u>With</u> Budget Option

▸ **Agencies must enter all <u>required</u> key ChartFields on budget allotments**

▸ **Benefits:**

  ◦ Agencies can track budget allotments

  ◦ Agencies can create budget allotments using optional agency-specific ChartFields

▸ **Impact:**

  ◦ **Track With Budget Option** provides:

   • If ChartField combination *(required and optional ChartFields used)* on the transaction being budget checked does not have an associated budget allotment, a **no budget exists error** is issued, and the transaction will stop

   • If ChartField combination *(required and optional ChartFields used)* is found then budget check looks to determine if sufficient budget is available, if not then a **warning** is issued and transaction proceeds

Budget Allotments - State Program ChartField
Allotment Keys and Translations – Track <u>Without</u> Budget Option

The following provides an overview of the Allotment Keys and Translation for **Track Without Budget Option**:

Key ChartFields	Value Required	Translation	Tree Level
Account	Required	Tree	*Agency Tier Selection (Only one)*
Fund	Required	Tree	Transactional Fund Level
Budget Entity	Required	Not Applicable	
Category	Required	Not Applicable	
State Program	*Agency Selection*	Not Applicable	
Organization	Required	Tree	*Agency-Wide or Agency-Defined (Only one)*
Grant	Optional	Not Applicable	
Contract	Optional	Not Applicable	
OA1	Optional	Not Applicable	
OA2	Optional	Not Applicable	

Budget Allotments - State Program ChartField
Allotment Keys and Translations – Track <u>Without</u> Budget Option

‣ **Agencies must enter all <u>required</u> key ChartFields on budget allotments**

‣ **Benefits**:

  ◦ Agencies can manage and track budget allotments

  ◦ Agencies can create budget allotments using optional agency-specific ChartFields

‣ **Impact:**

  ◦ **Track Without Budget Option** allows:

  • If ChartField combination *(required and optional ChartFields used)* on the transaction being budget checked does not have an associated budget allotment, no error is issued and transaction proceeds

  ◦ No errors are issued; therefore, this control option is for tracking and reporting

Budget Allotments - State Program ChartField

Budget Allotments - State Program ChartField

Review Budget Journals

New Window | Help | Personalize

Budget Journal Exceptions | Budget Line Exceptions

Business Unit   37000   Journal ID   0001813639

*Exception Type   Error ▼   ☐ Override Transac

Maximum Rows   100   ☐ More Budgets E

Search   Advanced B

Explain   ✕

Help

Message:
Key Chartfield, CHARTFIELD2, is Blank

Description:
Key Chartfield, %1, is Blank

Return

Budgets with Exceptions

	Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget	Transfer	Organization	Account	Fund	Budget Entity	Category
1	🔍	37000	ALOT_37000	Key Chartfield is Blank	More Detail	☐	Go To ...	3700000000	7	00070	37500300	080039

Florida **PALM**
Planning, Accounting, and Ledger Management

FLIPS UPDATE

DFS, ACCOUNTING AND AUDITING

MOCK CONVERSION 3 RESULTS & DATA CLEANSING

OPEN DISCUSSION

Mock 3 Conversion Results and Data Cleansing

▸ Tasks (including Instructions and Supplementals) were released on 8/11 that:
  ◦ Provided Mock 3 results (587-A, B, and C)
  ◦ Requested updated conversion field mapping (661)
  ◦ Requested updated configuration workbooks (662)

▸ Data cleansing will be an ongoing task until go-live

▸ Open Discussion Questions:
  ◦ What is your agency doing to address cleansing needs?
  ◦ What are blockers that you're experiencing?
  ◦ What questions do you have / support do you need?

Florida **PALM**
Planning, Accounting, and Ledger Management

A&A Resources

Email Contacts

▸ AcctAudTransformationSupport@MyFloridaCFO.com
  ◦ Master Balance File Cleanup/ Data Management
  ◦ UAT Collaboration
  ◦ Supplemental Mock Conversion Support
  ◦ New Property Data Combinations for 060000 Category Conversion
  ◦ When in doubt… use this email

▸ NewAccountCode@MyFloridaCFO.com
  ◦ FLAIR/Florida PALM Account Requests (Follow current day process)
  ◦ Reactivation of FLAIR Statewide Data Values
  ◦ Operational (CMS Wave) Florida PALM Data or Crosswalk Maintenance

Website:
A&A's Florida PALM Connection – A&A Florida PALM Updates (UAT, Works, Financial Policy, etc.)

▸ StatewideVendorFile@MyFloridaCFO.com
  ◦ Statewide Vendor File Maintenance

▸ FACTS.Info@MyFloridaCFO.com
  ◦ FLAIR/FACTS Data Discrepancies

▸ Access2PALM@MyFloridaCFO.com
  ◦ SOD Conflicts Questions

▸ DFSFinancialEd@MyFloridaCFO.com
  ◦ General FLAIR Questions

FLORIDA PALM
GENERAL REVENUE (GR) PROCESS

ROB HICKS, LA'VONDRIA NORTON

Advisory Council   09/17/2025

General Revenue Overview
What is the GR Fund?

▸ Under the GASB framework, the General Fund is a governmental fund used to account for and report the financial resources and activities of a government that do not have to be accounted for in another specific fund.

  ◦ Serves as the central operating fund for most governmental activities and houses resources not committed to another specific purpose or fund, such as taxes and other general revenues, to finance the government's basic services like public safety and general administration.

▸ Florida Statutes Section 215.32 details that source and use of the GR Fund as follows:

  ◦ GR will contain all moneys received by the state which is not deposited into a Trust Fund (TF) or the Budget Stabilization Fund

  ◦ Expenditures will occur in accordance with the General Appropriations Act

    • This represents the agency's allocation of GR

  ◦ Any excess available cash balance will be maintained as Unallocated GR

    • Unallocated GR is considered the working capital balance of the State

General Revenue Overview
What is the GR Fund?

▸ Section 216.192, Florida Statutes requires annual plans for quarterly releases for all appropriations be developed, approved, and furnished to the Chief Financial Officer for the state agencies by the Executive Office of the Governor by August 1 of each fiscal year

▸ Agency GR Fund appropriations have historically operated on a quarterly 25% release plan

▸ Statewide GR cash is monitored and managed by Department of Financial Services – Division of Accounting and Auditing (DFS A&A)

General Revenue Overview
How does it work in FLAIR?

1

1. Agencies receive appropriation and releases from the Legislature

2. Agencies record allotments

2

1. Agencies make Expenditures from a Little GR

2. Agencies record their GR Service Charge payments into a Little GR

3. Agencies record deposits into a Little GR

3

1. Agencies reconcile all transactions which occur in the GR

4

1. Agencies perform year-end analysis based on guidance received from DFS – Bureau of Financial Reporting

2. Agencies record adjusting entries for revenues collected

General Revenue Overview
FLAIR Example GR Accounting Entries

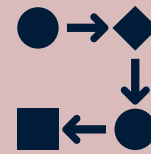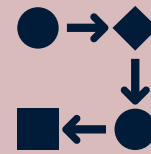| GR Process Event	GL Code	Description	Debit	Credit
Agencies receive Appropriation	99100	Budgetary Fund Balance	X	
	91100	Appropriations (OBJ = 9XXXXX)		X
Agencies receive Realeases (usually quarterly)	13100	Unexpended GR Releases	X	
	63100	Released GR Appropriations		X
Agency record Allotments	92200	Approved Budget, Allotted	X	
	93100	Allotments		X
Agency record Encumbrances	94100	Encumbrances	X	
	98100	Budget Fund Balance Reserved for Encumbrances		X
Agency record Cash Disbursements* (includes JT Disbursements)	7****	Expenditures	X	
	13100	Unexpended General Revenue Rel.		X
Agency record Direct Deposit of Revenue* (includes JT Receipts)	54600	Collections – State GR	X	
	6****	Revenue/Receipts		X
Agency record Direct Expense Refund* (includes JT Receipt of Expense Refund)	13100	Unexpended General Revenue Rel.	X	
	7****	Expenditures		X
Year - End Close Out of Collections, GR	6****	Revenue/Receipts	X	
	54600	Collections – State GR		X

General Revenue Overview
How does it work in Florida PALM?

1
1. Agencies receive appropriation and releases from the Legislature
2. Agencies record allotments
3. Budgetary Transactions are recorded within the appropriate Budget Ledger within Commitment Control (KK)

2
1. Agencies record deposits into a Transactional GR Fund
2. Agencies make Expenditures from a Transactional GR Fund
3. Agencies perform GR Service Charge Transaction in IU module to transfer amounts directly to Big GR in DFS
4. Financial Transactions are recorded within the ACTUALS Ledger

3
1. Agencies reconcile Expenditure and Revenue transactions which occur in the Transactional GR Fund
2. Agency Trial Balances reflect the cumulative agency cash activity for the Transactional GR Fund
3. DFS – Accounting and Auditing monitor overall GR Cash balances

4
1. Agencies perform year-end analysis based on guidance received from DFS – Bureau of Financial Reporting

General Revenue Overview
FLAIR Example GR Accounting Entries

GR Process Event	Account	Description	ACTUALS		KK Module
			Debit	Credit	Impact?
Agencies receive Appropriation	7	Budgetary Account Value	N/A	N/A	Yes
Agencies receive Realeases (usually quarterly)	7	Budgetary Account Value	N/A	N/A	Yes
Agency record Allotments	7*****	Expenditures	N/A	N/A	Yes
Agency record Encumbrances	7*****	Expenditures	N/A	N/A	Yes
Agency record Vouchers/Disbursements* (includes Inter/Intra Disbursements)	7*****	Expenditures	X		Yes
	101013	State Treasury - Cash		X	N/A
Agency record Direct Deposit of Revenue* (includes Inter/Intra Disbursements)	WFC***	Bank Cash Account Value	X		N/A
	6****	Revenue/Receipts		X	Yes
Agency record Direct Expense Refund	WFC***	Bank Cash Account Value	X		N/A
	7*****	Expenditures		X	Yes

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FLAIR
GR Process Differences

- All Transactions are recorded in the Master Balances

- Deposit transactions impact the Collections GLC (54600)

- Expenditures impact the Unexpended GR Releases GLC (13100)

- Year end perform Collections close out process

- Expenditures Close to Fund Balance

GR Process Similarities

Agencies will continue to have Little/Transactional GR Funds

Agencies will be able to record, reconcile, and report their financial activity within a GR Fund

Agencies do not control GR Cash and is limited to use of GR Cash by the amount appropriated

Year End reporting guidance will be provided by DFS - BFR

Florida PALM
GR Process Differences

- Budget Balances recorded in Commitment Control (KK) Module

- Financial Transactions recorded in ACTUALS Ledger

- Deposits are recorded to a real Bank Account GL Account value (WFCxxx)

- Expenditures will impact a real cash account value (101013)

- Revenue and Expenditures will close to a GR Fund Balance value

General Revenue Overview
Reference Materials

▸ Florida PALM Knowledge Center

  ◦ Statewide COA Workbook: Contains the current agency Transactional GR Fund values

  ◦ Florida PALM Standard Accounting & Budget Events Inventory: Contains the standard Florida PALM Accounting, Budget, Cash, and Investment details

  ◦ Florida PALM standard Business Process Models

▸ DFS – Accounting and Auditing

  ◦ Annual Comprehensive Financial Report Guidance

FLORIDA PALM REPORTS DESIGNATED AS ENTERPRISE-ONLY

JENNIFER REEVES

Florida PALM Reports – Enterprise

▸ Enterprise reports are designed to meet specific needs for DFS or other enterprise partners. Examples of specific enterprise needs include:

- Payroll processing and related management of payroll deductions and taxes
- Tax reporting for employees and suppliers
- Bank functions
- General Revenue cash and activities
- Monitoring reports to evaluate agency compliance or controls

Florida PALM Reports – Topics

▸ Banking – Agency Reports

◦ Florida PALM

- Reconciled Deposits Report (ARR020)

- Unreconciled Deposits Report (ARR021)

- Debit Memo (ARR024)

- ACH Notification of Changes Report (ARR035)

- Agency Bank Deposit Extract Report (CMR001)

- CRA Activity Report (CMR028)

Florida PALM Reports – Topics

▶ General Revenue – Agency Reports

- Florida PALM
  - Trial Balance Report (GLR099)
- Data Warehouse
  - General Revenue Service Charge (IUR002)

Florida PALM Reports – Topics

▶ Cash – Agency Reports

  ◦ Florida PALM

  - Budget and Cash Checking Exceptions/Warnings Report (KKR058)

  - Budgets Overview Page - Spendable Cash Ledger Balances

  - Negative Budget and Cash Balances Report (KKR016)

  - Cash Basis Transaction Reconciliation Report (GLR171)

  - Cash Balances Reconciliation Report (GLR172)

  - Trust Fund Cash Balance and Activity Report (KKR059)

  - Trial Balance (GLR099)

Florida PALM Reports – Topics

▸ Payment / Compliance Monitoring – Agency Reports
  ◦ Florida PALM
    • Outstanding Vouchers Report (APR003)
    • Scheduled Payments Report (APR007)
    • Prompt Payment Report (APR024)
  ◦ Data Warehouse
    • Prompt Payment Compliance Report (APR002)
    • Prompt Payment Interest Paid Report (APR001)
    • Funds Transferred to Unclaimed Property & Funds Exempt from Transfer to Unclaimed Property (APR140)

Florida PALM Reports – Self-Service

▸ Agency users will access reports and be limited to information that is applicable to their agency, in accordance with their role responsibilities

▸ Enterprise users will access reports and can view results across all or selected agencies, in accordance with their role responsibilities

▸ Agency users assigned to the Data Warehouse Author role can create or modify queries to meet specific needs

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