

Updates to Standardized Business Process Models (D456)

Revision History

| Version | Date | Revision Notes |
|---------|------------|------------------|
| 1.0 | 04/29/2021 | Accepted Version |

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Introduction

The primary purpose of the Updates to Standardized Business Process Models deliverable (D456) is to document, through flow diagrams and supporting narratives, the updated processes to the D54 Standardized Business Process Models that agencies, the Department of Financial Services (DFS), Division of Accounting and Auditing (A&A), Division of Treasury (Treasury), and Office of Information Technology (OIT) will employ during the Departmental Wave of Florida PALM. The objective of the Departmental Wave is to move business processes currently supported by Departmental FLAIR to Florida PALM.

During the Departmental Wave, agencies will operate within Florida PALM to execute actions that were previously performed within Departmental FLAIR. During the Departmental Wave, the business process models will be standardized as they reflect the end-state solution and will not change in Phase 1. As the Project transitions to additional waves and Phases (e.g., Payroll and Phase 2) the standardized models will be updated with corresponding standardized models.

This document summarizes the activities performed to create the Updates to Standardized Business Process Models, along with an overview and description of related deliverables to the Updates to Standardized Business Process Models.

Approach

To document the Updates to Standardized Business Process Models, the Business Process Standardization (BPS) Team reviewed the D54 Standardized Business Process Models, D452 CMS Wave Business Process Models, and D455 Central Wave Business Process Models. The objective was to identify key updates to the D54 Standardized Business Process Models that met the following criteria:

- Process model updates due to a shift to Phase 2
- Process model updates due to an approach change
- Process model updates to provide additional information

The assessment included discussions of the functionality needed during the Departmental Wave and the impact to users and business systems. Discussions were also held with A&A, Treasury, and OIT to determine the applicable updates.

The BPS Team used a standard template to document the Updates to Standardized Business Process Models, including assumptions made in determining the specific process and to identify new interfaces or reports needed as a part of a Departmental Wave process. Additional interfaces and reports specific to the Departmental Wave were further documented in the RICEFW Inventory (D457).

Review and Validation

The Updates to Standardized Business Process Models were updated and validated through a series of working meetings and office hours to confirm that the appropriate functionality was included and the process met stakeholder needs. The Updates to Standardized Business Process Models high-level activities, depicted in Figure 1, were organized to provide multiple opportunities to discuss and refine Florida PALM and capture input and feedback.



Figure 1: Updates to Standardized Business Process Models High-level Activities

The BPS Team planned and developed the Updates to Standardized Business Process Models and conducted working meetings with A&A, Treasury, Florida Financial Management Information System (FFMIS) partners and OIT. The business process models were refined based on the feedback from the working meetings and were posted to the Florida PALM website for agencies to review.

To support the agencies' review of the materials, the Project Team held two Departmental Wave office hours via conference calls for all agencies. The office hours were a platform to answer functional questions related to the Updates to Standardized Business Process Models that will impact the agencies. The BPS Team presented summary information to more than 200 participants from 27 agencies. The office hours included a presentation, including the following topics:

- Overview of the Updates to Standardized Business Process Models;
- Process Model Updates due to Shift to Phase 2;
- Process Model Updates due to an Approach Change; and
- Process Model Updates to Provide Additional Information

The Project Team leveraged feedback collected during the working meetings and office hours to update the Standardized Business Process Models.

Overview of the Updates to Standardized Business Process Models

The Updates to Standardized Business Process Models were created for a subset of the standardized business processes that will be used when the applications that make up Departmental FLAIR are retired at the Departmental Wave go-live. The goal of the Updates to Standardized Business Process Models is to obtain a shared understanding with A&A, Treasury, OIT, and agencies about the changes to business processes that will be used during the Departmental Wave for the D54 Standardized Business Process Models. The Updates to Standardized Business Process Model Business Process Groupings and Business Processes were aligned with the Standardized Business Process Model. Table 1 depicts the numbering for the Standardized Business Process Models.

Table 1: Updates to Standardized Business Process Model Numbering


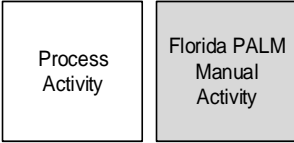
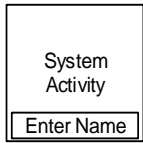
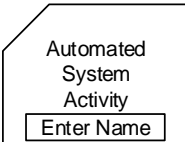
| Standardized Business Process Model | Updates to Standardized Business Process Models |
|---|---|
| 10.1 Setup and Maintain Chart of Accounts | 10.1 Setup and Maintain Chart of Accounts |

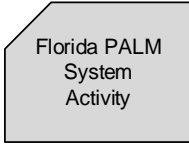
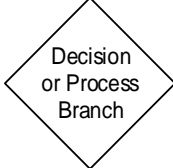


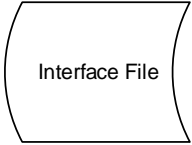

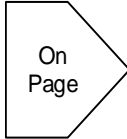
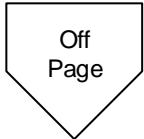
Each Standardized Business Process Model contains flow diagrams and a supporting narrative document. Each narrative contains the following sections:

- Business Process Overview – summarizes the business process and provides context for understanding the objectives and desired outcomes;
- Dependencies and Constraints – describes any conditions or criteria that impact how or when the business process should be executed;
- Business Process Flow Details – narrates the detailed information for each step in the flow;
- Ledger Impacts – details the ledger impacts shown as icons on the flow, to track activity for accounting, budget management, or financial reporting purposes; and
- Reports – details the reports shown as icons on the flow.

Each flow diagram contains a standardized shape key and uses shaded shapes to indicate functions performed in Florida PALM and unshaded boxes to indicate activity performed outside of Florida PALM. Table 2 details the shapes used in the flow diagrams to document the business process steps.

Table 2: Flow Diagram Shapes

| Shape | Denotation |
|---|--|
|  | These shapes indicate the start and endpoints in a process. The start is used to depict a trigger action that sets the process in motion. |
|  | These shapes indicate a process or action step being performed. If the process or action is performed in Florida PALM, the icon is shaded grey. |
|  | This shape indicates a process or action step in a partner system. The title designates the system in which the process occurs. |
|  | This shape indicates a process or action step performed by a partner system including automatic jobs. The title designates the system in which the process occurs. |

| Shape | Denotation |
|---|---|
|  <p>Florida PALM System Activity</p> | <p>This shape indicates a process performed by Florida PALM, including jobs scheduled to run automatically.</p> |
|  <p>Decision or Process Branch</p> | <p>This shape indicates a decision point in the process flow. This icon is used in flow and will not carry a Process Step ID number. Discussion about the alternative path is included in the step preceding or succeeding this decision point.</p> |
|  <p>Ledger Impact</p> | <p>This shape indicates that a business event results in a financial transaction captured in the ledger. These are not used as steps in the flow. Instead, they are shown next to the shape which triggered the ledger impact.</p> |
|  <p>Database</p> | <p>This shape indicates the use of a database in the process flow.</p> |
|  <p>Interface File</p> | <p>This shape indicates when an interface file is exchanged, to or from Florida PALM. The specific method of exchanging information may not be solely file based. The methods of exchanging information will be defined during the interface design and development activities.</p> |
|  <p>Report</p> | <p>This shape indicates designated points in the process flow to identify when a report is generated, received, or used in completing a step of the process. These are not used as steps in the flow. Instead, they are shown next to the shape where the report is referenced.</p> |
|  <p>On Page</p> | <p>This shape indicates a loop in the process flow linking to another step on the same page. Each shape will contain a letter that will link to the associated connector.</p> |
|  <p>Off Page</p> | <p>This shape indicates continuation of the same flow on another page within a business process or the need to connect with a different business process.</p> |

The swim lanes in the flow diagrams document the roles that execute a business process. The role name designates roles to be fulfilled by authorized users or the role name represents activity performed outside of Florida PALM (i.e., activity performed by a bank). Roles that include 'Agency' in the title designate agency roles. Roles that include 'DFS' in the title designate activity performed by DFS. Roles that do not include 'Agency' or 'DFS' are roles that can be performed by users in

either agency, depending on other security attributes (e.g., Business Unit security, bank account security).

Business Process Groupings

The BPS Team is organized into four Workstreams. Each Workstream is responsible for two Business Process Groupings. The Business Process Groupings represent a collection of related Business Processes, connecting them together to document the State's future financial management processes. Figure 2 depicts the relationship between the Workstreams, the Business Process Groupings, Business Processes, and the Business Subprocesses.

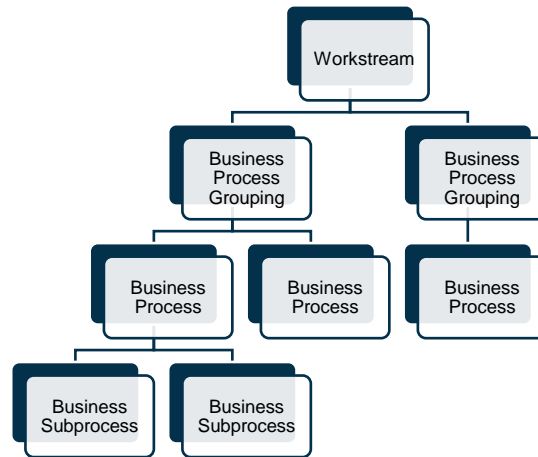


Figure 2: Workstream Hierarchy

The Business Process Groupings are identified by a specific number, and the associated Business Processes are aligned under that Business Process Grouping number, as described below in Figure 3.

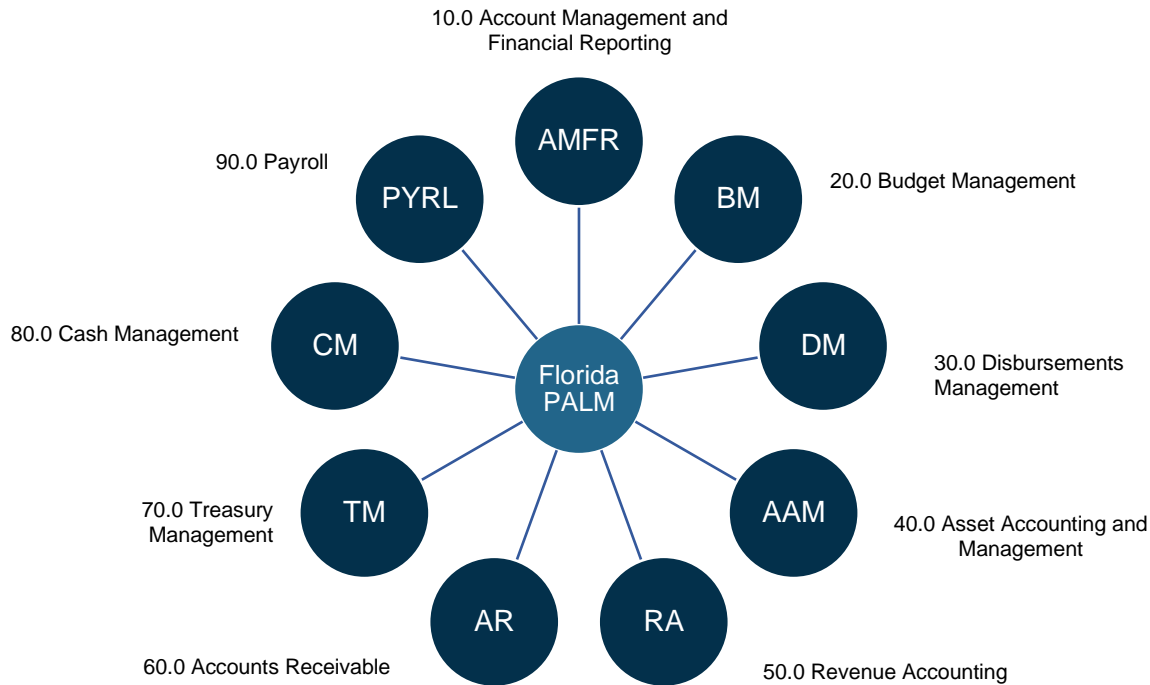


Figure 3: Business Process Groupings

Account Management and Financial Reporting

Account Management and Financial Reporting (AMFR) includes a collection of business processes which:

- Establish the statewide accounting framework and provide for agency-specific accounting and reporting needs;
- Update to the general ledger and maintain the integrity of the financial activities; and
- Perform month-end and year-end closing and reporting activities, including Grant and Project financial activity.

Table 3 details the updated AMFR Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 3: Updated AMFR Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|---|---|--|----------------|
| 10.1 Setup and Maintain Chart of Accounts | 10.1.4 Add or Modify Grant and/or Project Values | Additional Information – Project/Grant | Modified |
| 10.2 Enter and Process Journals | 10.2.1 Create and Approve Journals | Approach Change – InterUnit | Modified |
| 10.3 Analyze and Reconcile Accounts | 10.3.3 Grant/Project Financial Monitor and Closeout | Additional Information – Project/Grant | New |

The draft AMFR narratives and flows discussed during the Office Hours are published on the Florida PALM websiteⁱ.

The AMFR narratives and flows will be posted on the Florida PALM websiteⁱⁱ once the D456 deliverable has been accepted.

Budget Management

Budget Management (BM) includes a collection of business processes which:

- Manage the tracking and reporting of appropriations, allotments, and revenue estimates, including information exchange between Legislative Appropriations System/Planning and Budgeting Subsystem (LAS/PBS) and Florida PALM;
- Manage budget exceptions; and
- Support the close-out of appropriations.

Table 4 details the updated BM Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 4: Updated BM Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|--|--------------------------------------|--|----------------|
| 20.1 Enter and Process Budget Journals | 20.1.1 Post Appropriations | Additional Information – Budget Activities | Modified |
| | 20.1.2 Manage Agency Allotments | Additional Information – Budget Activities | Modified |
| | 20.1.3 Budget Ledger Reconciliation | Additional Information – Budget Activities | Modified |
| | 20.1.5 Trust Fund Balances Transfer | Additional Information – Budget Activities | Modified |
| 20.2 Budget Execution and Management | 20.2 Budget Execution and Management | Additional Information – Budget Activities | Modified |
| 20.3 Perform Budget Close | 20.3.1 Carry Forward | Additional Information – Budget Activities | Modified |
| | 20.3.2 Certified Forward | Additional Information – Project/Grant | Modified |

The draft BM narratives and flows discussed during the Office Hours are published on the Florida PALM websiteⁱⁱⁱ.

The BM narratives and flows will be posted on the Florida PALM website^{iv} once the D456 deliverable has been accepted.

Disbursements Management

Disbursements Management (DM) includes a collection of business processes which:

- Manage supplier information, including demographic and payment information for tax withholding and reporting purposes;
- Support the disbursement process for State obligations from encumbrance through payment request, payment creation, and escheatment; and
- Perform month-end and year-end closing activities.

Table 5 details the updated DM Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 5: Updated DM Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|--|---|--|----------------|
| 30.2 Establish and Maintain Encumbrances | 30.2.1 Create and Maintain Encumbrances | Phase Shift – Contracts | Modified |
| 30.3 Enter and Process Vouchers | 30.3.1 Process Vouchers | Phase Shift – Offsets | Modified |
| 30.4 Process Payments | 30.4.1 Process Pay Cycle | Approach Change - InterUnit, Phase Shift - Offsets | Modified |
| 30.5 Manage Payments | 30.5.4 Cancel and Reissue Payments | Approach Change – Consolidated Revolving Account (CRA) | Modified |

The draft DM narratives and flows discussed during the Office Hours are published on the Florida PALM website^v.

The DM narratives and flows will be posted on the Florida PALM website^{vi} once the D456 deliverable has been accepted.

Asset Accounting and Management

Asset Accounting and Management (AAM) includes a collection of business processes which:

- Manage the records of agency property that support State operations, including financial and custodial information;
- Establish the controls that ensure the integrity of stateside financial reporting; and
- Perform month-end and year-end closing activities.

Table 6 identifies that no updates were made to the AAM Standardized Business Processes.

Table 6: Updated AAM Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|-------------------------------|----------------------------------|----------------|----------------|
| N/A | N/A | N/A | N/A |

Revenue Accounting

Revenue Accounting (RA) includes a collection of business processes which:

- Manage customer information, including demographic and billing information; and
- Support the billing process for State revenues.

Table 7 details the updated RA Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 7: Updated RA Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|-------------------------------|----------------------------------|-----------------------------|----------------|
| 50.2 Enter and Maintain Bills | 50.2.1 Customer Billing | Approach Change – InterUnit | Modified |
| | 50.2.3 InterUnit Billing | Approach Change – InterUnit | Removed |

The draft RA narratives and flows discussed during the Office Hours are published on the Florida PALM website^{vii}.

The RA narratives and flows will be posted on the Florida PALM website^{viii} once the D456 deliverable has been accepted.

Accounts Receivable

Accounts Receivable (AR) includes a collection of business processes which:

- Manage accounting, reporting, and collection of outstanding State revenues;
- Support the intake and accounting for cash receipts; and
- Ensure that the write-off of outstanding debt is approved.

Table 8 details the updated AR Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 8: Updated AR Standardized Business Processes

| Standardized Business Process | Central Wave Business Subprocess | Type of Update | Type of Change |
|---------------------------------|----------------------------------|-----------------------------|----------------|
| 60.2 Deposit and Apply Receipts | 60.2.1 Direct Journal Deposits | Approach Change – InterUnit | Modified |
| | 60.2.2 AR Deposits | Approach Change – InterUnit | Modified |
| | 60.2.4 Offsets | Phase Shift – Offsets | Removed |

The draft AR narratives and flows discussed during the Office Hours are published on the Florida PALM website^{ix}.

The AR narratives and flows will be posted on the Florida PALM website^x once the D456 deliverable has been accepted.

Treasury Management

Treasury Management (TM) includes a collection of business processes which:

- Manage banking relationships;
- Manage investments and interest apportionment for agencies and external entities;
- Support reconciliation of the concentration bank account, agency sub-accounts, and the bank account balances to general ledger balances;
- Support the management of cash transfers between bank accounts; and
- Support agency requests of Treasury.

Table 9 details the updated TM Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 9: Updated TM Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|--------------------------------|----------------------------------|---|----------------|
| 70.6 Create and Maintain Deals | N/A | Approach Change – Treasury Only Process | New |
| | 70.6.1 Create Deals | Approach Change – Treasury Only Process | Removed |
| | 70.6.2 Maintain Deals | Approach Change – Treasury Only Process | Removed |

The draft TM narratives and flows discussed during the Office Hours are published on the Florida PALM website^{xi}.

The TM narratives and flows will be posted on the Florida PALM website^{xii} once the D456 deliverable has been accepted.

Cash Management

Cash Management (CM) includes a collection of business processes which:

- Ensure adequate cash balances to support disbursements and alignment of State and federal cash management requirements;
- Support the forecast and management of cash balances within an agency and general revenue funds, including managing fund loans; and
- Support the management for revolving funds located within and outside the State Treasury.

Table 10 details the updated CM Standardized Business Processes, to include the type of update and type of change. Refer to the Appendix to view the detailed updates completed for the respective standardized business process and/or business subprocess.

Table 10: Updated CM Standardized Business Processes

| Standardized Business Process | Standardized Business Subprocess | Type of Update | Type of Change |
|-----------------------------------|--|--|----------------|
| 80.1 Manage Cash Checking | 80.1.1 Manage Cash Checking | Additional Information – Cash Balance Checking | Modified |
| | 80.1.2 Invested Balance Checking | Additional Information – Invested Balance Checking | New |
| 80.2 Monitor and Manage Fund Cash | 80.2.3 Monitor and Forecast GR Fund Cash Balance | Additional Information – A&A Only Process* | Modified |
| | 80.2.4 Process InterUnit Cash Transfers | Approach Change – InterUnit | Removed |
| | 80.2.5 Process GR Service Charge | Approach Change – InterUnit | Modified |
| | 80.2.6 Manage Fund Loans | Approach Change – InterUnit | Modified |
| | 80.2.7 Manage Revolving Funds | Approach Change – CRA | Modified |
| | 80.2.8 Monitor CMIA | Phase Shift – CMIA | Modified |

The draft CM narratives and flows discussed during the Office Hours are published on the Florida PALM website^{xiii}.

The CM narratives and flows will be posted on the Florida PALM website^{xiv} once the D456 deliverable has been accepted.

Departmental Wave Process and Transaction Mapping

The Departmental Wave Process and Transaction Mapping provides a crosswalk from current legacy activities, processes, and transactions to Florida PALM for the business activities, processes, and transactions that were impacted by the updates to the Standardized Business Process Models. Content contained was created by the BPS Team in conjunction with the creation of the Updates to Standardized Business Process Models. The information captured in this section begins with each Business Process Grouping followed by Departmental FLAIR transactions. Each section includes a subsection of activities or processes that document changes identified between current legacy processes of FLAIR/CMS and activities impacted by the updated Florida PALM standardized business processes.

Account Management and Financial Reporting Activities or Processes

Table 11 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 11: Impacted AMFR Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|---|--|---|
| Add Project ID | Agencies have the ability to record and track projects in Departmental FLAIR with a Project Identifier (Project ID) on the Project Information File. The Project ID is used to capture project related activity within Departmental FLAIR. In addition to or in lieu of the Project ID, some agencies track project transactions using other Master Data Elements (e.g., other cost accumulator and organization code). | Project values are established to track costs related to Grants or Projects, which are tracked in one Project ChartField. The Project ChartField utilizes Tree management functionality to associate related projects and grants. Non-Grant Project values are created manually or via an interface with agency business systems. Grant related Projects are created directly in Florida PALM. <i>(Reference – 10.1.4 Add or Modify Project Value)</i> |
| Add Grant Number | Federal and State financial assistance is tracked in Departmental FLAIR with a Grant number on the Grant Information File. Agencies may use the assigned Grant number on associated transactions in Departmental FLAIR to capture grant activity. In addition to or in lieu of the Grant number, some Agencies track grant transactions using other Master Data Elements (e.g., other cost accumulator and organization code). | Agencies add Grant Identifier numbers in the Grants Management source module which track financial activities using the Project ChartField associated to a Grant. The Grants Management source module tracks cost accumulation in the Project ChartField for enhanced management reporting on programmatic details. Grant IDs are established in manually in Florida PALM and through interfaces with FACTS and ABS. <i>(Reference – 10.1.4 Add or Modify Project Value)</i> |
| Add and Manage Code of Federal Domestic Assistance (CFDA) and Code of State Financial Assistance (CSFA) Numbers | DFS A&A adds CFDA and CSFA numbers to a table in Departmental FLAIR after validating as appropriate for agency use. | DFS A&A adds CFDA numbers in the Grants Management source module and CSFA numbers in the Project Costing source module. Agencies request the review and add of numbers via electronic forms and workflow in Florida PALM. <i>(Reference – 10.1.4 Add or Modify Project Value)</i> |
| Enter and Process InterUnit Journal Transfers | Departmental FLAIR processes all interunit | Florida PALM will manage interunit transactions via the |

| Process / Activity | FLAIR / CMS | Florida PALM |
|---|---|--|
| Between Agencies and Within Same Agency | transfers as a voucher. FLAIR has functionality which allows agencies to enter an interunit transfer to another agency where FLAIR creates the offsetting entry through the overnight process. | General Ledger for Revenue to Revenue transfers, Redistributions, and Reclassifications using a journal entry. Payments for goods and services and cash transfers are managed via the Customer Billing and Accounts Payables modules. <i>(Reference – 10.2.1 Create and Approve Journals, 50.2.1 Customer Billing, 30.4.1 Process Payment)</i> |
| Manage Project and Grant Revenue and Expenditure Activities | Agencies utilize FLAIR reports and external resources to manage revenue and expenditure activities. | Agencies use multiple reports generated in Florida PALM which captures revenue data from the Accounts Receivable source module, expenditures from the Accounts Payable source module, and journal entries from the General Ledger. External data from agency business systems can be sent to Florida PALM to update designated fields and records. <i>(Reference – 10.3.3 Grant/Project Financial Monitor and Closeout)</i> |
| Fixed Capital Outlay (FCO) Certifications | As part of year end closing activities, agencies use functionality in Departmental FLAIR to identify amounts in order to request certification forward for FCO appropriations. Departmental FLAIR transmits to data to LAS/PBS via interface. | FCO projects require a Project ChartField value. FCO projects require reconciliation with Commitment Control on an ongoing basis. Requests for FCO certification will be generated from the Project Costing source module and integrated with the FCO Projects Worksheets generated through Commitment Control. <i>(Reference – 10.3.3 Grant/Project Financial Monitor and Closeout; 20.3.2 Certified Forward)</i> |
| Reporting Based on Funding Source Indicator | Agencies use agency business systems and external resources to assign the Funding Source Indicator | To support agency Legislative Budget Request development, Florida PALM will provide reporting tools to compile grant |

| Process / Activity | FLAIR / CMS | Florida PALM |
|--------------------|--|--|
| | to expenditures for Legislative Budget Requests. | expenditures for use in assigning the appropriate Funding Source Indicator. Florida PALM reporting tools are a supplement to current agency reporting for this purpose. <i>(Reference – 10.3.3 Grant/Project Financial Monitor and Closeout)</i> |

Budget Management Activities or Processes

Table 12 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 12: Impacted BM Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|---|---|--|
| Trust Funds Termination | Agencies monitor Legislative trust fund actions throughout the LBR Cycle and the Legislative session. Once the Legislature has determined to terminate a trust fund, the agency will adhere to the Laws of Florida directives and take appropriate steps to prepare the trust fund for termination status. DFS A&A must close out and remove a terminated trust fund from various state accounting systems using generally accepted accounting principles concerning warrants outstanding, assets, and liabilities. | Agencies use Florida PALM online inquiry screens, reports, including the Schedule of Allotment Balances, Encumbrance and Trial Balance reports to review financial account balances information to determine if the trust fund has balances that are required to be transferred. Budget journals are used for balance transfers needed. Inactivation of the terminated Fund ChartField values are initiated by DFS A&A pursuant to internal policies. <i>(Reference – 20.1.5 Trust Fund Balances Transfer)</i> |
| Budget Ledger Reconciliation with LAS/PBS | DFS A&A and EOG/OPB reconcile budget ledgers daily and monthly. | DFS A&A and EOG/OPB reconcile budget ledgers daily. <i>(Reference – 20.1.3 Budget Ledger Reconciliation)</i> |
| Record Allotments | Agencies can manage their budgets at lower levels by allotting to other FLAIR Master Data Elements. | Using budget journals to Transactional Funds, agencies have the option to further breakout statewide appropriations to agency |

| Process / Activity | FLAIR / CMS | Florida PALM |
|--|--|---|
| | | ChartFields to manage their budget more granularly. Furthermore, agencies may manage agency allotments at a control level such that no expenditures can proceed if expenditure amounts exceed the agency allotment amounts or other less stringent control levels. DFS A&A adjusts agency budget allotment journals as necessary for impacts to allotments related to Mandatory Reserve appropriations received from LAS/PBS. <i>(Reference – 20.1.2 Manage Agency Allotments)</i> |
| Request to Override Appropriation Balances | In extenuating circumstances, agencies can make request to DFS A&A to override an appropriation balance to continue critical operations. Agencies initiate the request via email to DFS A&A. | Agencies can make override of appropriations requests to DFS A&A using an electronic form and workflow. Agencies collaborate with EOG/OPB and follow current policy in assessing if an override is needed and provides all supporting documentation as part of the electronic request. DFS approval of the override updates the budget ledger balances to consume budget. <i>(Reference – 20.2 Budget Execution and Management)</i> |
| Carry Forward/Certified Forward | Agencies request approval from the Legislature to Carry Forward remaining operating budget balances and certify forward remaining FCO appropriation balances into the next fiscal year (FY). Agency Carry Forward expiration and reversion process is maintained per the guidelines provided by the Legislature. | The closing process for the State remains the same procedurally, staying in compliance with the law. The closing process identifies the operating budget balances to be retained from the closing FY into the next FY. Florida PALM does not allow negative balances in Transactional Funds, therefore DFS A&A's management of negatives is not needed. Approval is received from EOG/OPB on Carry Forward/FCO balances and |

| Process / Activity | FLAIR / CMS | Florida PALM |
|--------------------|-------------|---|
| | | unexpended balances are reverted. Agencies can proactively manage outstanding balances via robust reporting. <i>(Reference – 20.3.1 Carry Forward; 20.3.2 Certified Forward)</i> |

Disbursement Management Activities or Processes

Table 13 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 13: Impacted DM Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|-----------------------------------|--|--|
| Inter-Fund Payments and Transfers | Vouchers are entered in Departmental FLAIR to transfer cash between agencies. (TR51/70) Receiving agencies receive a notification via a Journal Transfer report or FLAIR transaction history when the cash transfer voucher has been posted. The receipt of the transfer is recorded in Departmental FLAIR to update the cash balance (TR96). | Agencies process vouchers for interunit payments and transfers. Florida PALM automatically stages deposits for receiving agencies to enter their accounting and complete deposits. <i>(Reference – 30.3 Enter and Process Vouchers and 60.2 Deposit and Apply Receipts)</i> |
| Intra-Fund Payments and Transfers | Vouchers are entered in Departmental FLAIR to transfer cash within agencies. (TR51/70) The receipt of the transfer is recorded in Departmental FLAIR to update the cash balance (TR96/99). | Agencies process vouchers for intraunit payments. Florida PALM automatically stages deposits for agencies to enter their accounting and complete deposits. Agencies process vouchers or journal entries for intraunit transfers. <i>(Reference – 10.2 Enter and Process Journals, 30.3 Enter and Process Vouchers, and 60.2 Deposit and Apply Receipts)</i> |
| Offset Payments | When vendors are marked to have a payment intercepted for a delinquent receivable balance, such as tax levies, any payment is manually | An offset process is available to automatically reduce supplier payments. Offsets are processed in the pay cycle when |

| Process / Activity | FLAIR / CMS | Florida PALM |
|--------------------|--|---|
| | reduced and redirected to satisfy the balance. | the supplier records these offsets. (Reference – 30.1.4 Manage Intercepts and 30.3 Enter and Process Vouchers) |

Asset Accounting and Management Activities or Processes

There were no key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 14: Impacted AAM Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|--------------------|-------------|--------------|
| N/A | N/A | N/A |

Revenue Accounting Activities or Processes

Table 15 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 15: Impacted RA Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|--|---|---|
| Creating an Inter/Intra Agency Billing | Billing agencies generate bills outside of FLAIR for goods and services. Paying agencies enter a voucher to process JT payment. | Agencies generate customer bills which are paid by the receiving agency via voucher. (Reference – 50.2 Enter and Maintain Bills) |

Accounts Receivable Activities or Processes

Table 16 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 16: Impacted AR Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|--------------------|-------------|--------------|
| N/A | N/A | N/A |

Treasury Management Activities or Processes

Table 17 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 17: Impacted TM Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|--------------------|-------------|--------------|
| N/A | N/A | N/A |

Cash Management Activities or Processes

Table 18 highlights the transition of key activities or processes from legacy FLAIR to Departmental Wave that were impacted by the updates to the Standardized Business Process Models.

Table 18: Impacted CM Activities or Processes per Updates to Standardized Business Process Models

| Process / Activity | FLAIR / CMS | Florida PALM |
|--|---|---|
| Cash Check Execution | Departmental FLAIR available cash balance checking occurs at the time of transaction entry. Central FLAIR cash checking occurs at voucher post. | Agencies enter vouchers in advance of the intended date. Approved vouchers remain as outstanding payables and are processed through the Pay Cycle. Cash checking occurs at the time of payment creation in the Pay Cycle process for voucher payments. Cash checking occurs after any required approvals and prior to posting for journal entries. <i>(Reference – 10.2 Create and Approve Journals, 30.3 Enter and Process Vouchers, 30.4 Process Payments, 80.1 Manage Cash Checking)</i> |
| Invested Balance Checking | Disinvestments are checked against the participants current invested balance in the Disinvestments application in CMS. | Agencies enter disinvestment journal entries which are invested balance checked after any required approvals and prior to posting. <i>(Reference – 10.2 Create and Approve Journals, 80.1 Manage Cash Checking)</i> |
| Payment of General Revenue (GR) Service Charge | Agencies run and review the GR Service Charge report in FLAIR-RDS. Discrepancies or adjustments are emailed to A&A for review and approval to update the amount owed. The payment is paid on demand as an unencumbered disbursement (TR51). | A&A uploads customer invoices for agencies for the GR Service Charge. Agencies send invoice discrepancies or adjustments to A&A for review and approval to update the invoice amount owed. The agency creates a voucher to make the GR Service Charge Payment. <i>(Reference – 80.2 Monitor and Manage Fund Cash, 30.3 Enter and Process Vouchers, 50.2 Enter and Maintain Bills)</i> |

| Process / Activity | FLAIR / CMS | Florida PALM |
|--|---|---|
| Monitoring Outstanding GR Service Charge Balance | GR Service Charge balances are tracked in an Excel spreadsheet. | GR Service Charge balances are tracked in Florida PALM as Customer Invoices. <i>(Reference – 80.2 Monitor and Manage Fund Cash, 50.2 Enter and Maintain Bills)</i> |
| Fund Loan Payment | Agencies record vouchers to repay Fund Loans (TR51). | The agency creates a voucher to repay the Fund Loan. Agencies have the ability to pay the loan in multiple payments. <i>(Reference – 80.2 Monitor and Manage Fund Cash, 30.3 Enter and Process Vouchers)</i> |
| Fund Loan Tracking | Fund Loans are logged into a spreadsheet to be tracked. As payments are made the spreadsheet is manually updated. | When a loan is initiated, a Customer Invoice is generated to track the outstanding loan balance. As agencies pay their fund loans, receivable balances are automatically updated. <i>(Reference – 80.2 Monitor and Manage Fund Cash, 50.2 Enter and Maintain Bills)</i> |
| CRA Bank Reconciliation | Agencies reconcile revolving fund bank accounts outside of FLAIR and the CRA application. | CRA bank statements are automatically imported into Florida PALM daily. Florida PALM generates bank statement accounting entries for CRA activity. Bank reconciliation runs immediately and reconciles bank transactions to bank statement accounting entries to support interest apportionment. CRA payment and deposit reconciliation is performed outside of Florida PALM. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i> |
| Issuing Revolving Fund Checks | Agencies record checks issued from Revolving | Detailed payments may be recorded as vouchers. |

| Process / Activity | FLAIR / CMS | Florida PALM |
|--|--|---|
| | Funds from ABS or hand-write the checks. | These vouchers are associated with a payment method of manual and agencies record the check number from the agency business system or hand-written checks. <i>(Reference – 80.2.7 Manage Revolving Funds)</i> |
| Cash Management Improvement Act (CMIA) Clearance Pattern | Agencies provide the Treasury the agency specific FLAIR coding used to track CMIA grant transactions to support the calculation of the CMIA Clearance Pattern. | Agencies provide Treasury the agency specific Florida PALM coding used to track CMIA grant transactions to support the calculation of the CMIA Clearance Pattern. <i>(Reference – 80.2 Monitor and Manage Fund Cash)</i> |

Transactions

Table 19 documents transactions that will be impacted during the Departmental Wave and maps legacy transactions to the related updated Standardized Business Process Models.

Table 19: Impacted Transactions per Updates to Standardized Business Process Models

| Transaction | FLAIR / CMS | Florida PALM |
|--|--|---|
| Departmental FLAIR Transactions | | |
| TR1S – Request for Certification | Agencies use the TR1S to specify encumbrances, payables, receivables, and FCO items for Carry/Certified Forward. | Accounts payable and encumbrance subsidiary records are systematically identified for carry forward, as per DFS established policy, prior to budget close. The Budget Close process includes the execution of rules which takes into consideration agencies which have Carry Forward Appropriations. Carry Forward Recap Reports and FCO Certified Forward Request Detail Reports will be generated and published after the Budget Close process which includes the execution of rules. |

| Transaction | FLAIR / CMS | Florida PALM |
|--|---|--|
| | | <i>(Reference – 20.3 Perform Budget Close)</i> |
| TR71 – Revolving Fund Encumbered Disbursement | Agencies use TR71s to record replenishments to Revolving Funds from the Advancing Funds against an established encumbrance. | Agencies are configured as suppliers in the Supplier Master. Each Revolving Fund is configured as a payment location on the supplier. Replenishment requests are recorded as vouchers associated with the payment location for that Revolving Fund. The voucher can also be associated with the open encumbrance to relieve the encumbrance. When the payment is issued, an electronic funds transfer (EFT) is generated to replenish the Revolving Fund bank account. <i>(Reference – 80.2.7 Manage Revolving Fund, and 30.3 Enter and Process Vouchers)</i> |
| TR96 – Journal Transfer Receipts | Agencies use TR96s to record receiving agency journal transfers in Departmental FLAIR with a Journal Transfer Receipt. | Interunit payments for goods and service or cash transfers are recorded through the voucher and deposit processes. Intraunit transfers for revenue to revenue, redistributions, and reclassifications are recorded as journal entries. <i>(Reference – 10.2 Enter and Process Journals, 30.3 Enter and Process Vouchers, 60.2 Deposit and Apply Receipts)</i> |
| Central Transactions | | |
| C20 – Journal Redistribution – Transfer Disbursement | Transaction used to record a transfer of a disbursement. A transaction C21 always appears on the same document number. | Redistributions are recorded using a journal voucher, which adjusts the accounting entry on a voucher, or through a Journal Entry or allocation in the General Ledger. <i>(Reference – 10.2 Enter and Process Journals, and 30.3 – Enter and Process Vouchers)</i> |

| Transaction | FLAIR / CMS | Florida PALM |
|--|---|---|
| C21 – Journal Redistribution – Transfer Disbursement | Transaction used to record the receiving side of a redistribution disbursement transfer. A transaction C20 always appears on the same document number. | See C20 above. |
| C25 – Journal Advice | Transaction used to record a journal disbursement by transfer from one account code to another (may be between two agencies). A transaction C45 always appears on the same document number. | See TR96 above. |
| C29 – Non-Operating Transfer | Transaction used to record a non-operating journal transfer of cash. A transaction C49 always appears on the same document number. | See TR96 above. |
| C42 – EFT Journal Receipt | Transaction used to record receipt of monies from agencies for automated deposits (debits) to receiving depository institutions in settlement of EFT expense payments (credits) to demand credit or savings accounts. | Vouchers are recorded at the detail level. When payments are created by Pay Cycle, a disbursement from the agency Funds and a receipt into the statewide Funds is automatically recorded. (Reference – 30.4 Process Pay Cycle) |
| C45 – Journal Advice Receipt | Transaction used to record an operating receipt of cash by journal transfer. A transaction C25 always appears on the same document number. | See TR96 above. |
| C49 – Non-Operating Transfer Receipt | Transaction used to record a non-operating journal transfer of cash. A transaction C29 always appears on the same document number. | See TR96 above. |
| C94 – April 1 And July 1 Fixed Capital Outlay Reversions | Transaction used to record the reversion of unspent or uncommitted appropriations for FCO. July 1 reversions occur when an agency does not request the EOG/OPB to continue a project. April 1 reversions occur if the project is not 'under contract' within 9 months after the initial appropriation of FCO. | Budget closing rules create budget journals for reversion to remove unspent or uncommitted appropriations for FCO. Agencies accordingly adjust balances for FCO projects in the Project Costing module. (Reference – 20.3 Perform Budget Close) |

| Transaction | FLAIR / CMS | Florida PALM |
|--------------------------------|-------------|--------------|
| <i>CMS Transactions</i> | | |
| N/A | N/A | N/A |

Appendix

Table 20 provides a detailed list of the updates to the Standardized Business Process Models.

Table 20: Detailed Updates to Standardized Business Process Models

| Business Process Model | Type of Update | Update Description |
|---|--|---|
| 10.1.4 Add or Modify Grant and/or Project Values | Additional Information – Project/Grant | Narrative and Flow – Updated to reflect process changes, such as addressing A&A functions for managing CFSA and CFDA codes. Additionally, addressed functionality not previously defined under the initial Pilot approach, which includes the integration with Budget Management for the FCO Certifications Process and the use of project trees. |
| 10.2.1 Create and Approve Journals | Approach Change – InterUnit | Narrative and Flow – Updated to reflect InterUnit process change for processing revenue to revenue journals. |
| 10.3.3 Grant/Project Financial Monitor and Closeout | Additional Information – Project/Grant | Narrative and Flow – Updated to add a new process for the financial management and closeout of a grant/project, to include the reporting required to manage, monitor and closeout grants and projects. The business process model reflects two primary roles; one focused on reporting/monitoring and one focused on creating transactions resulting from the monitoring activities. |
| 20.1.1 Post Appropriations | Additional Information – Budget Activities | Narrative and Flow – Updated to address minor edits and clarifications. |
| 20.1.2 Manage Agency Allotments | Additional Information – Budget Activities | Narrative and Flow – Updated to reflect changes to budgetary and transactional Fund allotments. In addition, updated allotments to show the impact of Mandatory Reserve, as well as provide reporting updates. |
| 20.1.3 Budget Ledger Reconciliation | Additional Information – Budget Activities | Narrative and Flow – Updated to address minor edits and clarifications. |
| 20.1.5 Trust Fund Balances Transfer | Additional Information – Budget Activities | Narrative and Flow – Updated to address minor edits and clarifications. |

| Business Process Model | Type of Update | Update Description |
|---|---|---|
| 20.2 Budget Execution and Management | Additional Information – Budget Activities | Narrative and Flow – Updated to reflect new Override Request Form process and provide reporting updates. |
| 20.3.1 Carry Forward | Additional Information – Budget Activities | Narrative and Flow – Updated to remove and modify process steps regarding negative account balances, as well as add A&A manual budget journals process steps for continuing appropriations. In addition, changed 1st Carry Forward Reversion determination from EOG/OPB to FL PALM and provided reporting updates. |
| 20.3.2 Certified Forward | Additional Information – Project/Grant | Narrative and Flow – Updated to reflect FCO Certifications Process integration with Projects/Grant module, as well as FCO Projects Worksheet distribution to EOG/OPB and Agencies. |
| 30.2.1 Create and Maintain Encumbrances | Phase Shift – Contracts | Narrative and Flow – Updated to remove steps referencing Florida Accountability Contract Tracking System (FACTS), FACTS encumbrances, details related to creating Supplier Contracts for encumbrances and removal of Supplier Contract report. |
| 30.3.1 Process Vouchers | Phase Shift – Offsets | Narrative – Updated to remove references to InterUnit Billing and offsets. |
| 30.4.1 Process Pay Cycle | Approach Change – InterUnit; Phase Shift – Offsets | Narrative and Flow – Updated to remove references to offsets and InterUnit transfers, addition of off-page references to InterUnit deposits subprocesses, and to reflect appropriate connection points per other changes. |
| 30.5.4 Cancel and Reissue Payments | Approach Change – CRA | Narrative and Flow – Updated to reflect routing of all payment cancellations to DFS for approval, as well as removal of CRA payment cancellations. |
| 50.2.1 Customer Billing | Approach Change – InterUnit | Narrative – Updated to reflect changes to InterUnit processing. |
| 50.2.3 InterUnit Billing | Approach Change – InterUnit | Narrative and Flow – Updated to remove InterUnit Billing business subprocess due to change in approach due to limitations with payment scheduling and encumbrances. |

| Business Process Model | Type of Update | Update Description |
|--|--|---|
| 60.2.1 Direct Journal Deposits | Approach Change – InterUnit | Narrative and Flow – Updated to reflect interface of AP data related to InterUnit transactions. |
| 60.2.2 AR Deposits | Approach Change – InterUnit | Narrative – Updated to clarify InterUnit process details. |
| 60.2.4 Offsets | Approach Change – Offsets | Narrative and Flow – Updated to remove offsets business subprocess and associated reports. |
| 70.6 Create and Maintain Deals | Approach Change – Treasury Only Process | Narrative and Flow – Updated to combine Create and Maintain Deals business subprocesses, reflect interfacing from Bloomberg AIM, instead of the Custodial Bank for the investment data as well as remove Comprehensive Annual Financial Report (CAFR) Investment Schedules Report. |
| 70.6.1 Create Deals | Approach Change – Treasury Only Process | Narrative and Flow – Updated to remove Create Deals subprocess. |
| 70.6.2 Maintain Deals | Approach Change – Treasury Only Process | Narrative and Flow – Updated to remove Maintain Deals subprocess. |
| 80.1.1 Manage Cash Checking | Additional Information – Cash Balance Checking | Narrative and Flow – Updated to reflect Override Request Form process. |
| 80.1.2 Invested Balance Checking | Additional Information – Invested Balance Checking | Narrative and Flow – Updated to reflect new Invested Balance Checking process. |
| 80.2.3 Monitor and Forecast GR Fund Cash Balance | Additional Information – A&A Only Process | Narrative and Flow – Updated to reflect GR reporting solution. |
| 80.2.4 Process InterUnit Cash Transfers | Approach Change – InterUnit | Narrative and Flow – Updated to remove subprocess flow based on revised InterUnit process. |
| 80.2.5 Process GR Service Charge | Approach Change – InterUnit | Narrative and Flow – Update to reflect revised InterUnit process. |
| 80.2.6 Manage Fund Loans | Approach Change – InterUnit | Narrative and Flow – Update to reflect revised InterUnit process. |

| Business Process Model | Type of Update | Update Description |
|-------------------------------|-----------------------|--|
| 80.2.7 Manage Revolving Funds | Approach Change – CRA | Narrative and Flow – Updated to reflect CRA process changes to include; bank statement accounting, changes to CRA payment details which includes submission of the CRA Payment Cancellation Form, and non-CRA process change option of inputting payment details and performing reconciliation in Florida PALM. |
| 80.2.8 Monitor CMIA | Phase Shift – CMIA | Narrative and Flow – Updated to reflect change in CMIA approach as Florida PALM is not calculating CMIA but is calculating the clearance pattern. Update includes addition of CMIA Spreadsheet Upload. |

ⁱ <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

ⁱⁱ <https://www.myfloridacfo.com/floridapalm/solution/>

ⁱⁱⁱ <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

^{iv} <https://www.myfloridacfo.com/floridapalm/solution/>

^v <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

^{vi} <https://www.myfloridacfo.com/floridapalm/solution/>

^{vii} <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

^{viii} <https://www.myfloridacfo.com/floridapalm/solution/>

^{ix} <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

^x <https://www.myfloridacfo.com/floridapalm/solution/>

^{xi} <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

^{xii} <https://www.myfloridacfo.com/floridapalm/solution/>

^{xiii} <https://myfloridacfo.com/floridapalm/agency/meetings-workshops/event-details/2021/03/09/meetings-events/standardized-business-process-models-office-hours>

^{xiv} <https://www.myfloridacfo.com/floridapalm/solution/>