

Project Selection: OCA Cash Balance Table

The project we have been working on is the enhancement of budget process by using a new tool, *an excel table* named “OCA¹ Cash Balance”, to monitor that FLAIR² trust fund cash balances on grant OCAs during and after a grant cycle and avoiding the over or under spend of federal, state and local funds; this in turn helps to reduce the overload on the staff. The new tool has been already used for some of the programs with excellent results.

The strategic planning is based on the improvement of the Budget process in the Florida Department of Health in Miami-Dade County to be in compliance with the state rules and regulations and the maximization of revenues by avoiding over or under spending.

To achieve this plan we focus on:

- Avoiding over or underspending of the federal, state, and local fund allocations.
- The utilization of an excel table that if used with the correct information gives a good estimated of the cash balance per OCA.
- The information used in the table is retrieved from reliable sources such as the Schedule C, FIS³, the On-demand Reports, and the Encumbrance Report.
- Provide budget analyst with the ability to advise program managers of any needed action and to project revenues and expenditures with accuracy.
- To improve customer service and/or communication with the program managers and to rectify, in a short period of time, any inconsistency.
- The control and timeliness compliance with Budget Program guidelines and regulations.
- Quality Improvement by providing budget analyst with training and updates.
- Implement the enhancement process with the participation and involvement of the Budget Office Team.

¹ OCA: Other Cost Accumulator

² FLAIR: Florida Accounting Information Resource

³ FIS: Financial Information System

➤ **Prior to the Implementation of the Table of Cash Balance:**

Key problems and issues

- By the end of the grant period, many of the grants have ended with deficit or surplus. For some local and state grants, a carry-over was a normal trend; on the other hand, the unspent federal funds needed to be returned to the Central Office in Tallahassee.
- Stressful environment with high workload and discouragement on the staff since it was not easy to balance the OCAs at the end of the grant period.
- The analyst used several sources to monitor the grants but failed to put all information together to have a better picture of the OCA balances.
- It took several months to the budget analysts to have a good estimated of the balance of the funds.

➤ **Current Cash Balance Process:**

The OCA Cash Balance Table has been implemented for some of the grants with extraordinary results and the process of balancing OCAs has tremendously improved the monitoring of FLAIR trust fund cash balances during and after a grant cycle. By the end of the grant period, the OCAs end in “zero” balance. The budget analysts include the prior and current allocation, prior or current expenses, up-to day encumbrances, estimated pending salaries, and any recurring expenses. This tool is easy to understand not only by the analyst but also by the program managers who can project revenues and expenditures using the information from this table.

Implementation and Impact

- Budget analysts provide, in a monthly basis, the cash balance of the grants to the program managers.

- The analyst have more time to complete other tasks because, when it is needed, they only have to update the table with the most recent information as all the data is included since the beginning of the grant period.
- The staff has been trained in the new process so the process is completed in less time with less number of errors.
- After the implementation of the new Cash Balance Table, there is less stress on the staff since the workload has been reduced and the confidence has increased.
- Customer satisfaction has improved due to the strictness of the budget analysts to provide programs managers with accurate information.
- This provides Miami-Dade the ability to reach, as a metro county, an overall cash balance of 7% - 9% to ensure compliance with cash balance requirements.
- This new OCA cash balance process aims Miami-Dade Budget Office to align the estimated revenues balances with the FIRS⁴ Spending Plan projected revenue balance.

Strategic Planning:

The strategic planning for this project started with an extensive analysis of the root-causes and issues of the problems, and challenges faced by the Budget Office. An extensive analysis of the budget office's key strengths and weaknesses was also conducted in order to ascertain the readiness of the organization to implement the new OCA balances process.

Based on the above mentioned analysis, goals and objectives along with the action plan for implementing the new process was finalized. The inputs from the budget's staff were also integrated in the formulation of the strategic implementation plan. Control checks and monitoring mechanisms along with a risk management plan was also formulated to address challenges associated with the implementation process.

After the plan was finalized, the actual implementation was started and completed as per the original scope, schedule and budget finalized by the project team.

⁴ FIRS: Florida Information Resource System

The project was closed with a proper closure process which involved documenting the key lessons learned during the project along with all the information pertaining to the project, so that the organization can refer to the project document to improve other processes in the future. The post implementation phase consists of routine monitoring and control checks to ascertain the impact of the new process on the overall productivity and efficiency of the new OCA cash balance process.

OCA Cash Balance Table

OCA	Fund Allocation Schedule C			Expenditures			Revenues			Rev/Exp Difference	Budget Surplus/Deficit	Pending Salaries	Encumbrances	Recurrig Expenses	Balance
	Prior FY	Current FY	Total	Prior FY	Current FY	Total	Prior FY	Current FY	Total						
4B000	23,289.12	100,000.00	123,289.12	0.00	75,617.33	75,617.33	0.00	100,000.00	100,000.00	24,382.67	47,671.79	29,895.45	15,396.00	2,380.34	(0.00)
4BAPS	12,212.50	300,520.00	312,732.50	0.00	232,152.92	232,152.92	0.00	300,520.00	300,520.00	68,367.08	80,579.58	75,490.15	0.00	5,089.43	(0.00)
PTC15	214,520.00	643,560.00	858,080.00	76,287.03	674,673.42	750,960.45	56,095.98	795,803.98	851,899.96	100,939.51	107,119.55	67,242.18	32,750.16	7,127.21	(0.00)
PT015	5,031.00	45,244.00	50,275.00	2,833.41	47,308.63	50,142.04	48.42	50,093.62	50,142.04	0.00	132.96	0.00	0.00	132.96	0.00
ADAP5	223,217.00	669,650.00	892,867.00	184,925.37	615,145.25	800,070.62	160,150.18	685,626.37	845,776.55	45,705.93	92,796.38	55,349.86	22,742.36	14,704.16	0.00