

the item is less than \$1,000. Additionally, actual cost to restore a functional unit to its original condition may be paid from expense appropriations.

Another example is the purchase of modular furniture. Modular furniture must be purchased from OCO or FCO appropriations, if the cost of each functional unit exceeds \$1,000. If wall panels are to be used as part of a modular work station, the cost of the entire functional work station unit would determine whether the payment is made from expense, OCO, or FCO appropriations. Reconfigurations should be paid from expense appropriations.

If originally purchased from an FCO appropriation, the replacement unit may be purchased using OCO funds or expense, depending on the cost.

FCO - GRANTS AND AIDS APPROPRIATIONS

Where applicable, FCO grants to non-profit entities must comply with the requirements of s. 216.348, F.S.

FURNITURE

While state agencies may purchase office and public area furniture in accordance with the state term contract in effect at the time of purchase, price limits have been established for purchasing the following furniture:

1. Chairs (ergonomic)	\$ 675
2. Sofas 3 seat	\$ 1,400
3. Love Seats 2 seat	\$ 1,100
4. Wing Back (or similar chair)	\$ 800
5. End Tables	\$ 400
6. Coffee or 48" Conf. Table	\$ 600
7. Task Lighting	\$ 175 each

***Note: Item Nos. 2, 3, 4, 5, and 6 listed above may only be purchased for reception or other public areas.**

The price limits stated above also apply to furniture purchased under contracts entered into by an agency including furniture purchased from PRIDE.

If an agency needs to purchase a chair that exceeds the established limit in order to provide a reasonable accommodation under the ADA, the agency must process the invoice in accordance with the instructions in Americans with Disabilities Act section.

All other exceptions must be fully justified by the agency and approved **in advance** by the Bureau of Auditing. Requests for exceptions should be addressed to:

**Department of Financial Services
Bureau of Auditing
200 East Gaines Street
Tallahassee, Fl. 32399-0355**

INSURANCE

For agencies subject to the provisions of s. 287.022, F.S., payments for the purchase of insurance, with the exception of title insurance for land purchases, must have proof of approval by DMS or a certification of emergency. Such documentation shall be submitted with each payment request.

INTERCHANGE OF PERSONNEL AMONG STATE AGENCIES

Section 112.24, F.S., authorizes employee interchange agreements among State of Florida Agencies in order to encourage economical and effective use of public employees. Interchange agreements are exempt from the provision requirements of s. 287.058, F.S., and should be executed in accordance with the requirements set forth in s. 112.24, F.S.

INVOICES

General

Agencies shall only schedule those disbursements or transfers of funds authorized by law. If such authority is not apparent, the agency must cite the law which either provides the authority to expend funds for the purpose under consideration or necessarily implies the authority to carry out the authorized duty or function. **The requirement for legal authority may not be satisfied by demonstrating that the requested disbursement or transfer has been done or approved previously.**

All invoices scheduled for the disbursement or transfer of funds must be submitted in accordance with Rule 69I-40, F.A.C., and scheduled using the standard format prescribed by the Department of Financial Services. The information listed in this section provides general guidelines that are common to all expenditures.

Invoice Requirements

The following requirements apply to all invoices submitted for payment.

1. An invoice submitted for payment must be a legible copy. The original invoice is maintained by the agency. If an agency is filing a copy of the invoice as its original, it must contain the statement "original invoice not available, agency records show that this obligation has not been previously paid" with the signature of the person certifying the statement. Thermo fax copies, because of their temporary nature, shall not be filed as the original at the agency. It should be copied on a standard photocopy machine.
2. Invoices for commodities must clearly reflect a description of the item or items, number of units and cost per unit. Numerical code descriptions alone will not be accepted.
3. Invoices for services must also clearly reflect the specific deliverables that must be provided and accepted prior to payment.
 - i. Invoices for fixed unit rate agreements must show the number of units and cost per unit.
 - ii. Invoices for agreements paid out on a reimbursement basis or a fixed rate for a specific time period, e.g. quarterly, monthly, etc., must identify the deliverables provided or be supported by documentation (such as a progress report) that clearly reflects the deliverables provided during the invoice period. Documentation must evidence that the minimum performance standards were met.

4. No balances for prior purchases will be paid unless supported by an invoice.
5. A statement will not be paid unless it can be clearly shown that the vendor intended it to be used as an invoice that meets all invoice requirements.
6. All invoices shall be processed in accordance with s. 215.422, F.S., and the rules set forth in Rule 69I-24, F.A.C.
7. Invoices that are split payments require information showing the distribution of charges between funds for such invoice and a cross-reference of the statewide document numbers for all related vouchers.
8. Invoices and other supporting documentation included in a voucher must be grouped by vendor and arranged in the same order as the vendors are listed on the voucher schedule. If the voucher includes multiple invoices from the same vendor, the voucher must include a calculator tape or other evidence showing that the total of the invoices is equal to the amount shown on the voucher schedule.
9. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used in the supporting documentation unless an explanation is also included.

Invoice Requirements – Purchasing Card Transactions

In general, a purchasing card transaction should be supported by a receipt (See "Receipt Requirements—Purchasing Card Transactions" for additional information.). When a receipt is not available from the merchant/vendor/provider, a vendor statement or invoice may be used if it meets the following criteria:

- *It is clearly intended to be used as a receipt.*
- *It provides the same information as a receipt.*
- *It contains clear evidence that goods or services have been received. NOTE: The receiving function may be performed through MFMP as long as all receiving requirements are met.*
- *It does not include payment for a prior unpaid balance.*
- *If paid by telephone and no written payment acknowledgement is available, the cardholder should document the following information on the invoice/statement:*
 - *Payment date*
 - *Payment by purchasing card*
 - *Payment confirmation number, if available*

NOTE: A quotation used alone does not substitute for a receipt. If it provides clarifying information, a quotation may be provided along with an invoice.

INVOICE SAMPLING

A selected sample of invoices for disbursement requests equal to or less than the established dollar threshold for an agency must be submitted to the Bureau of Auditing for pre-audit review. Sampling thresholds may vary by agency and/or voucher processing site, and could be changed at any point in time. Invoices equal to or less than the established dollar threshold for an agency, and not included in the sample, will be systematically posted and should not be submitted to the Bureau of Auditing.

The Bureau of Auditing must account for all sampled invoices. Sampled invoices which are deleted at the agency's request must be submitted along with an explanation for the deletion. Sampled invoices audited and deleted by the Bureau, must be re-submitted with the Bureau's return form. Additionally, the invoices must be re-vouchered using the bookkeeping indicator (BKI) "A" unless the BKI "Z" is needed in order to

bypass Central FLAIR's contract system.

Flags can be set in the Voucher Audit System to identify invoices that require special review. Vouchers and copies of supporting documentation for these invoices must be submitted to this office, regardless of the dollar amount.

JUSTICE ADMINISTRATIVE COMMISSION - DISBURSEMENTS

Vouchers seeking payment of attorney's fees to private court-appointed counsel must comply with the applicable limitations set forth in s. 27.5304, F.S., unless the requested disbursement is supported by all of the following documentation:

1. a copy of a written notification to counsel from the JAC that the attorney's fee invoice submitted by counsel exceeds the applicable statutory limitation for the type of representation involved;
2. any written objection to the payment of the fees submitted by the JAC to the court having jurisdiction of the matter in which the representation occurred;
3. a court order directing payment of the fees which contains specific findings that the fees claimed are reasonable and incurred as the result of unusual or extraordinary circumstances associated with the representation; and All invoices submitted for payment must be in sufficient detail for a proper pre-audit and must be submitted on the standard voucher format as required by s. 69I-40.001, F.A.C. This format requires a certification statement that the "transactions are in accordance with the Florida Statutes, and all applicable laws and rules of the State of Florida." The title and signature of the person making the certification must be shown on the voucher schedule.
4. an itemized invoice with a detailed description of hours worked by counsel in connection with the representation for which payment is sought.

JOURNAL TRANSFERS

Journal transfers (JTs) are vouchers (transactions) that allow state agencies to make payments to other state agencies in lieu of issuing a state warrant, correct disbursements made in error, allocate costs within an agency, make transfers or distributions that are required by law and restore current year expenditure refunds to their original disbursement accounts. Pursuant to Rule 69I-40.002(24), F.A.C., all payments to state agencies shall be made by journal transfer unless the necessity for making payment by warrant is documented by the agency and approved by the Bureau of Auditing.

There are three types of journal transfers: JT-1, JT-2 and JT-3. A JT-1 is referred to as a journal redistribution. A JT-2 can be one of four different voucher types: a journal advice, an operating disbursement, a non-operating transfer or an expenditure refund. A JT-3 involves the transfer of budget release between accounts with different Internal Budget Indicators (IBI). The JT-3 will not be discussed in this reference manual as it is a function of the Bureau of Accounting.

Journal Transfer One (JT-1)

Journal Redistribution

The journal redistribution (JT-1) is used to make corrections of disbursements made in error and to allocate costs **within** an agency. Allocating costs within an agency usually occurs when an agency wants to issue one warrant/EFT to a vendor and then charge individual sections or other units for their pro rata share of the total cost. JT-1s should not be used to correct non-operating transfers or service charge journal transfers **or for making payments to other state agencies.**

State agencies must maintain documentation to support the correction of errors and the original documentation for expenditures which are being re-allocated. Documentation to support JT-1s must

be submitted to the Bureau of Auditing upon request. Transaction codes 20 and 21 are used to update the accounting system as follows:

Transaction Code 20 - INCREASE (disbursing/initiating side of a JT-1):

- Increase journal disbursement (and disbursements year-to-date)*
- Decrease unexpended release balance (budget)*
- Decrease cash balance*

Transaction Code 21 - DECREASE (receiving/benefiting side of a JT-1):

- Decrease journal disbursements (and disbursements year-to-date)*
- Increase unexpended release balance (budget)*
- Increase cash balance*

Journal Transfer Two (JT-2)

As stated earlier, the JT-2 can be one of four different voucher types: journal advice, operating disbursement, non-operating transfer and expenditure refund.

1. Journal Advice

The journal advice, JT Exhibit 2 is primarily used to make payments to other state agencies for goods and services received. Supporting information for payments to other state agencies should include at a minimum the invoice that provides a description of the goods or services, the benefiting agency's account code, the invoice period, the DO or Contract Summary Form, the receiving report or evidence supporting the delivery of service signed the contract manager, and the amount being requested as per the agreement terms. Any additional information necessary to substantiate the payment based on the type of purchase being made must also be included.

Agencies will also use the journal advice to make payments of the service charge to general revenue, to invest funds with the DFS, Division of Treasury, and to process payments to the Division of State Group Insurance (DSGI).

Investments

The purpose of the investment journal advice is to allow agencies to invest funds with the Division of Treasury. Investment JT-2s will have an object code of 8300XX. Investment JT-2s received in the Bureau of Auditing by 2:00 pm will be processed on that date. Investments received after 2:00 p.m. will be processed the following day.

Service Charges to General Revenue Fund

Pursuant to s. 215.20, F.S., a service charge shall be deducted from income of a revenue nature deposited in certain trust funds. This service charge is transferred to the General Revenue Fund via a JT-2 submitted to the Bureau of Auditing. Service charge JT-2s will have an object code of 880XXX. The Bureau of Auditing will forward these JT-2s to the Bureau of Accounting for processing.

Employer/Employee Contributions

Payments to employer/employee contributions must have approval from the DSGI **prior** to being submitted to the Bureau of Auditing. The approval must be stamped on the face of the voucher schedule.

II. Category 10XXXX- Operating Disbursements

This type of transaction is used when the agency receives the appropriation in a special category (10XXXX) through the General Appropriations Act and is required to "transfer" the funds to another state entity. If the 10XXXX category used has been identified as "H" in the Itemization of Expenditures (IOE) records in LAS/PBS, the receipt category must be 001000, state grants. These are operating receipts and disbursements, though nothing is being purchased and no benefit is received by the paying agency. The authority for the operating disbursement must be reflected on the voucher submitted to the Bureau of Auditing. Object code 7600XX must be used with these operating disbursements.

Transaction codes 25 and 45 are used, with the journal advice, to update the Central Accounting System as follows:

Transaction Code 25 - INCREASE (disbursing/initiating side of a journal advice):

Increase journal disbursements (and year-to-date disbursements)

Decrease unexpended release balance (budget)

Decrease cash balance

Transaction Code 45 - INCREASE (receiving/benefiting side of a journal advice):

Increase journal receipts

Increase cash balance

III. Non-Operating Transfer

This type of cash transfer is intended only for purposes not directly related to operations of the agency and does not serve to change or redistribute the operating budget in any manner. These are non-operating receipts and disbursements. The non-operating transfer has three unique characteristics.

1. The disbursement category is usually 180000 (or 18XXXX), although categories 170000 or 31XXXX (Special categories non-operating) may occasionally be used.
2. The receipt category must be 0015XX or 0016XX, transfers required by law.
3. The disbursement object code must be 8100XX.

Transfers between Governmental Accounting, Auditing and Financial Reporting (GAAFR) funds constitute a unique type of non-operating transfer. There are two separate cash control accounts identical in all respects except for the GAAFR fund code. Since GAAFR funds exist only in FLAIR, and are a separate classification from the state funds, the transfer of cash between GAAFR funds is a bookkeeping entry only and requires no budget approval. The disbursing category is 310400 and the benefiting category is 003100

Journal transfer vouchers submitted to the Bureau of Auditing for non-operating transfers must contain an explanation of the transfer or a reference to the statutory requirement for the transfers. Transaction codes 29 and 49 are used to update the Central Accounting System as follows:

Transaction Code 29 - INCREASE (disbursing/initiating side of a transfer):

Increase transfer disbursements (and disbursements year-to-date)

Decrease unexpended release balance (budget)

Decrease cash balance

Transaction Code 49 - INCREASE (receiving/benefiting side of a transfer):

Increase transfer receipts

Increase cash balance

IV. Expenditure Refund

The current year expenditure refund is used to restore cash and budget to the current year disbursement account, which generated the payment on which the refund is based. Current year refunds may only be processed for refunds received and deposited during the same fiscal year that the warrant was issued for the disbursement. A cash deposit is made to a receipt account and is then transferred by JT from the receipt account to the disbursing account. Vouchers submitted to the Bureau of Auditing must contain a form DFS-A2-1896 (available at http://www.myfloridacfo.com/aadir/bureau_audit.htm.) The DFS-A2-1896 form includes the 29-digit FLAIR codes where the original disbursement occurred, the original warrant number and date, the original object code and signatures of the preparer and the authorized personnel. A Letter of Authorization approved by the Bureau of Auditing may be substituted for the information requirements of the DFS-A2-1896. The Letter of Authorization number is valid for the types of cash refunds being processed without reference to the original warrant number and date. The Letter of Authorization may be used for refunds upon which obtaining the original warrant number and date is not feasible. The Letter of Authorization is only valid for items that are listed on the Authorization as approved.

When an expenditure refund is deleted from the system, it does not affect the original cash deposit made into the receipt account. It does, however, remove the transaction created to restore the cash and budget back to agencies current year disbursement account. Auditors will make every effort not to delete a line item or an entire voucher of a cash refund unless it has been absolutely determined that the transaction is incorrect and should be deleted.

Transaction codes 39 and 38 are used with the expenditure refunds to update the central accounting system as follows:

Transaction Code 39 - DECREASE (disbursement/initiating side of a cash refund)

Decrease journal disbursements (and year-to-date disbursements)

Increase unexpended release balance (budget)

Transaction Code 38 - DECREASE (receiving/benefiting side a cash refund):

Decrease journal receipts

Note: Negative Journal Transfers

The general purpose of a negative journal transfer is to correct a previous JT processed in error. These transactions may occur on a JT-1 or a JT-2. Negative JT-1 and JT-2 transactions that are correcting an entry that affects only the initiating agency's accounts (within OLO) are proper transactions. However, a negative JT-1 or JT-2 that crosses OLOs should not be processed without additional justification of the circumstances since it will allow one agency to debit the account of another agency.

Purchasing Card Transactions - Interagency Contract Payments

The use of the purchasing card to make payments to state agencies for goods or services is allowable, if the receiving agency has determined that this method is most effective for payments.

LAND PURCHASES

Pursuant to Rule 69I-40.051 F.A.C., vouchers submitted requesting payment for the purchase of land must include:

1. *An Opinion of Clear Title stating that upon closing on this purchase, the fee simple title will vest in the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida and the title insurance policy insuring marketability of title to the said parcel shall be delivered to the State;*
2. *Evidence of Governor and Cabinet approval;*
3. *The sales contract;*
4. *The legal description of the property.*

LEGAL ADVERTISING

Pursuant to ss. 50.031 and 50.041, F.S., legal advertisements shall be supported by proof of publication made by uniform affidavit. Such documentation shall be submitted with each payment request.

LEGAL SERVICES

Contracts for private attorney services must be in accordance with s. 287.059, F.S. Prior approval of the Attorney General must be obtained, where applicable, and shall include a statement that the private attorney services requested cannot be provided by the Office of the Attorney General or that such private attorney services are cost effective in the opinion of the Attorney General. Where applicable, evidence of approval by the Office of the Attorney General to contract for private attorney services must be included with the first payment submitted to the Bureau of Auditing.

LEVIES/LIENS

Department of Revenue

The Department of Revenue (DOR) will periodically provide DFS with a file of vendors with delinquent state taxes pursuant to s. 213.67, F.S. Upon receiving a request for payment to a delinquent vendor, the Bureau of Auditing will inquire from DOR whether the lien is active. When DOR indicates the vendor lien is still active, the Bureau of Auditing will delete the payment request and return the payment request to the agency. Upon notification from the Bureau that the lien is active, agency staff must contact DOR regarding the settlement of the lien.

Purchasing Card Transaction - Department of Revenue Liens

Agencies shall not knowingly use the purchasing card to make a purchase from a merchant/vendor who has a DOR lien.

Internal Revenue Service

Levies are received by DFS from the Internal Revenue Service (IRS) notifying the State that federal taxes are owed by a particular vendor. Upon receipt of the levies, a flag is placed on the Federal Employer Identification Number (FEIN) and the vendor name to ensure that any payment made to that vendor is

scheduled to the U.S. Treasury on behalf of the vendor. If a payment request is received for a vendor that has an IRS levy and is not scheduled to the U.S. Treasury, the payment will be deleted and returned to the agency, along with a copy of the levy, requesting that the agency reschedule appropriately.

If an agency receives an IRS levy or a release of levy, it should be forwarded to DFS, Bureau of Auditing, 200 East Gaines Street, Tallahassee, Florida 32399-0355, so that appropriate action may be taken.

When a release of levy is received from the IRS indicating that a vendor has satisfied the levy requirements, the flag will be removed from the FEIN and vendor name.

Purchasing Card Transaction – Internal Revenue Service Levies

Agencies should not knowingly use the purchasing card to make a purchase from a vendor with an IRS levy.

LOBBYIST

Section 11.062(1), F. S., prohibits the use of state funds by the executive or judicial branch to pay a person that is not an employee, for the purpose of lobbying the Florida Legislature. Funds for salaries, travel expenses, and per diem may be used for lobbying purposes of full time employees of an agency, but funds may not be used to retain, by contract, an outside lobbyist.

Section 11.062(2)(a), F. S., states, "a department of the executive branch, a state university, a community college, or a water management district may not use public funds to retain a lobbyist to represent it before the legislative or executive branch."

Full-time employees of a department of the executive branch, a state university, a community college, or a water management district may register as lobbyist to represent their respective employers before the legislative or executive branch. Except as full time employees, they may not accept any public funds from a department of the executive branch, a state university, a community college, or a water management district for lobbying.

This does not prohibit a department of the executive branch, a state university, a community college, or a water management district from retaining a lobbyist for purposes of representing the entity before the executive or legislative branch of the Federal Government.

MEMBERSHIP DUES/LICENSE FEES

Pursuant to s. 216.345, F.S., public funds may be expended for the purpose of paying professional and/or organizational membership dues upon approval by the agency head or designee, provided that the membership is essential to the statutory duties and responsibilities of the state agency.

Payment of individual membership dues may be paid from state funds when it has been certified by the professional or other organization that it does not accept institutional memberships and the membership is essential to the statutory duties of the organization. Payment of membership dues shall not be paid for maintenance of an individual's professional or trade status except in cases where agency or branch membership is necessary and more economical.

Unless specifically authorized by law, the following items related to professional and occupational items will not be paid:

1. Florida or other Bar dues.
2. Professional license fees.
3. Occupational license fees.

4. Driver license fees.
5. Other fees for licenses required for an individual to perform his or her official duties.
6. Tuition for fees designed to help an individual pass the examination for any of the above licenses, unless the training is directly related to the person's current official duties.
7. Tuition or fees for continuing education classes for the sole purpose of maintaining any of the above licenses.
8. Examination fees for professional, occupational or other licenses required for a person to perform his or her official duties.

Payment information maintained at the agency pertaining to the payment of membership dues must contain a statement that the records of the organization, as they pertain to the public agency from which or on whose behalf the payments are made, shall be public records pursuant to s. 119.01 (3), F.S.

MOTOR VEHICLES

Procurement of Motor Vehicles

Pursuant to Chapter 287, Part II, F.S., payment for purchase and continuous lease of motor vehicles must include:

1. Documentation showing that funds were appropriated by the Legislature or were approved by the Executive Office of the Governor. Examples of such documentation include the legislative budget form D3-A, the budget amendment from the Governor's Office or the appropriation line item;
2. Evidence of approval from DMS, Fleet Management;
3. A copy of the purchase order.

Motor Vehicles purchased by the following entities need only provide evidence of approval by DMS:

- Agency for Persons with Disabilities for APD managed Institutions.
- Department of Children and Families for DCF managed institutions.
- Department of Corrections for DOC managed institutions.
- Department of Health for DOH managed institutions.
- Department of Health for use by county health departments.
- Department of Juvenile Justice for residential facilities managed or contracted by DJJ.

Repairs or Maintenance

Invoices submitted for payment for the repair or maintenance of state-owned vehicles must include the state property number or the license tag number of the vehicle. If repairs are the result of an accident, a copy of the accident report must be provided.

Personal Vehicle Damage - Department of Corrections

Pursuant to s. 944.0611, F.S., employees of the Department of Corrections required to use their personal vehicles in the performance of their duty may file claims for damages made to their personal vehicles while on official state business. Such claims shall be filed in accordance with Rule 33-208.401, F.A.C., and shall be limited to an amount for repairs at the insurance deductible amount.

Vehicle Purchases from Surplus Property

The payment of the transfer fee for the purchase of a surplus property vehicle may be made from an expense appropriation.

MOVING EXPENSES - EMPLOYEE

Expenditures properly chargeable to employee moving expenses include the cost of moving household goods or moving an employee's privately-owned mobile home. Payments of moving expenses may include moving of household goods by common carrier, a state-owned vehicle or a rental truck or trailer. The payment of employee moving expenses is a perquisite and requires the approval of the agency head or agency head designee and may only be paid when it is in the best interest of the State due to the exceptional or unique requirements of the position. The approval for the employee moving expense **must** be obtained before the move of the household goods.

Pursuant to Attorney General Opinion 81-34, an agency head or designee may approve the payment of travel expenses per Section 112.061, F.S., to an agency employee who is reassigned and required to relocate to new official headquarters within the agency in order to carry out the duties and functions of the agency. Under these circumstances moving expenses do not have to be paid in order for an employee to receive reimbursement of travel expense.

Vouchers submitted to the Bureau of Auditing for the payment of employee moving expenses should include the following documentation: Invoice, purchase order and agency head or agency head designee approval including a statement as to why the payment of employee moving expenses is in the best interest of the State. Vouchers reimbursing the employee for moving expenses, paid by the employee, require the same documentation listed above with paid receipts in lieu of the invoice, all attached to a Reimbursement Other Than Travel Form.

The payment must also contain sufficient information to permit a determination of the proper taxation and reporting of the payment, including the locations of former and new principal places of work and residence, and the distance between them.

Payment of extra charges for picking up household goods from more than one location may be paid for an employee's approved move if the second location is in the same immediate geographic area as the primary residence.

For information regarding the determination of the taxation and reporting requirements for employee moving expense, see Comptroller's Memorandum No. 1 (1998-99) and Agency Addressed No. 2 (2000-01).

Purchasing Card Transactions - Employee Moving Expenses

In order to ensure compliance with Section 132, Internal Revenue Code, a cardholder shall not use his/her purchasing card to pay for any moving expenses.

MYFLORIDAMARKETPLACE (MFMP)

In addition to the processing requirements contained herein, MFMP transactions must also adhere to the following requirements:

- Each vendor invoice must have its own Invoice Reconciliation (IR).
- Electronic invoices for services submitted through the Ariba Supplier Network must include the vendor's dates of service in the comment field.

- *Required supporting documentation must be scanned and attached to the Invoice Reconciliation or Direct Order as appropriate.*
- *For contractual service and grant payments processed through MyFloridaMarketPlace, agencies must provide the amount paid to date and the contract manager's written certification as shown on the Contract Summary Form. The Contract Summary Form may be attached to the Invoice Reconciliation to provide this information or the contract manager's certification statement (contained on the Contract Summary Form) and the paid to date information may be entered in the MyFloridaMarketPlace comment field by the contract manager along with his/her name. Alternately, this information may be provided on the invoice itself.*
- *If the Master Agreement functionality is used, the following information must be provided:*
 1. *Start and End Date of agreement*
 2. *Maximum Commitment Amount*
 3. *Method of Procurement*
 4. *Historical Amount Spent*
 5. *Description to include scope of work, deliverables, and financial consequences*
 6. *Contract Type*
- *If a Direct Order is issued, the following information must be provided:*
 1. *Start and End Date*
 2. *Line items, including adequate description of required services (including scope of work, deliverables, and financial consequences) , units, and price/method of payment*
 3. *Method of procurement*
 4. *State contract number, where appropriate*
 5. *Paid to date information*

NOTARY

Reimbursement for the cost of notary commission and seal may be made, if it can be shown that such is for the benefit of the state agency. Such documentation must be submitted with the payment request.

PAYMENT PROCESSING

Each payment request submitted to the Bureau of Auditing must include:

- *Invoice (for more information, see "Invoices")*
- *Authorization to incur the expenditure (PO, DO, Contract, Grant, Etc.)*
- *Procurement method (and related documentation with initial payment request)*
- *Documentation evidencing the receipt of good and services*
- *Additional documentation that shows compliance with applicable laws and rules.*

PAYMENT PROCESSING - AGREEMENTS FOR SERVICES

These payment processing requirements apply to agreements for services provided by vendors and recipients/sub-recipients.

*Agencies are required to complete and submit a **Contract Summary Form** with each payment for agreements for services (including payments to recipients/sub-recipients). The Contract Summary Form information will be used by the Bureau of Auditing to pre-audit the invoice so the form must be complete and reflect specific information **from the agreement**. Information should clearly identify the specific*

deliverables including the minimum performance requirements and the payment criteria (compensation) for each deliverable. This information may be included on an attachment if there is insufficient space on the form.

The Summary Form is available on the Department of Financial Services website at www.myfloridacfo.com/aadir/summary_csa.htm.

In addition to the requirements listed in "Invoices" and "Payment Processing," agreements for services require **additional** documentation based on the method of payment.

Cost Reimbursement

Agencies must submit an itemized invoice by expenditure category (salaries, travel, expenses, etc.). Each agency is required to maintain detailed supporting documentation and to make it available for audit purposes. By submission of the payment request, the agency is certifying that the detailed documentation to support each item on the itemized invoice is on file at the agency and is available for audit.

Supporting documentation shall be maintained in support of expenditure payment requests for cost reimbursement contracts as provided in Comptroller's Memorandum No. 04 (1996-97). Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

Types and examples of supporting documentation for cost reimbursement agreements:

Salaries: A payroll register or similar documentation should be maintained. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

Fringe benefits: Fringe benefits should be supported by invoices showing the amount paid on behalf of the employee, e.g., insurance premiums paid. If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown. Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

Travel: Reimbursement for travel must be in accordance with s. 112.061, F.S., which includes submission of the claim on the approved state travel voucher.

Other direct costs: Reimbursement will be made based on paid invoices/receipts. If nonexpendable property is purchased using state funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with DMS Rule 60A-1.017, F.A.C., regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in s. 273.02, F.S., for subsequent transfer to the State.

In-house charges: Charges which may be of an internal nature (e.g., postage, copies, etc.) may be reimbursed based on a usage log which shows the units times the rate being charged. The rates must be reasonable.

Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

Contracts between state agencies may submit alternative documentation to substantiate the reimbursement request that may be in the form of FLAIR reports or other detailed reports.

Additionally, the invoice or submitted documentation must evidence the completion of all tasks required to be performed for the deliverable and must show that the provider met the minimum performance standards established in the agreement.

Fixed Unit Rate

Fixed unit rate payment requests must show units of service and applicable unit rates with extensions that equal the total invoice amount.

Fixed Price

Fixed price payment requests must include documentation evidencing the services provided for the period invoiced. Documentation must evidence the completion of all tasks required to be performed for the deliverable and must show that the provider met the minimum performance standards established in the agreement.

PERQUISITES

Per s. 216.262(1)(f), F.S., the term "perquisites" means those things, or the use thereof, or services that confer on the officers or employees receiving them a benefit that is in the nature of additional compensation, or that reduce to some extent the normal personal expenses of the officer or employee receiving them. The term includes, but is not limited to, such things as quarters, subsistence, utilities, laundry services, medical service and the use of state-owned vehicles for other than state purposes.

Perquisites may not be furnished by a state agency, or by the judicial branch, unless approved by DMS or otherwise delegated to the agency head or by the Chief Justice, respectively, during each fiscal year. Whenever a state agency or the judicial branch is to furnish perquisites, DMS or the agency head to which the approval has been delegated, or the Chief Justice, respectively, must approve the kind and monetary value of such perquisites before they may be furnished. Perquisites may be furnished only when in the best interest of the State due to the exceptional or unique requirements of the position. **All payment requests of perquisites submitted to the Bureau of Auditing must include the above-referenced annual approval.**

Some perquisites are taxable fringe benefits and must be processed through the Bureau of State Payrolls in accordance with the Payroll Preparation Manual (http://www.myfloridacfo.com/aadir/bosp/BOSP_MANUAL2.pdf).

Items that are required by the employer for safety, security or health purposes, such as uniforms, safety equipment, special footwear, protective clothing, etc., and are issued or purchased by the agency are considered non-reportable/nontaxable events for federal tax purposes and may be processed by the Bureau of Auditing. However, providing allowances, advances or reimbursements for the original purchase, maintenance or replacement of such items are reportable and taxable events unless the employer maintains an accountable plan in accordance with the Payroll Preparation Manual. Payments for such items for which an accountable plan is maintained may also be processed by the Bureau of Auditing and must include evidence of approval of the accountable plan by the Bureau of State Payrolls.

Additional information regarding perquisites may be found in Rule 60L-32.004, F.A.C.

PHOTOGRAPHS OF PUBLIC OFFICIALS - MAKING AND DISSEMINATING

Unless an agency has legislative authority and funds properly appropriated or budgeted for the purpose of making and disseminating photographs of a public official to his or her employees or private citizens, public funds may not be used for this purpose.

Expending small sums for the purpose of taking photographs of department leaders so that they will be available should there be press inquiries is considered an appropriate expense from funds that are connected to the public affairs efforts of the department.

Any reimbursements submitted for payment of expenditures for this purpose shall specifically include the statutory authority for the purchase. If such authority is implied, then why such expenditures are necessary in order to carry out legislative duties or responsibilities of the agency should be included in the payment request. (Attorney General Opinion 75-299)

POSTAGE

The purchase of postage for postage meters shall include the number of the postage meter. Stamp purchases must show the quantity and denomination. Bulk mail permit shall indicate the permit number. Such documentation shall be submitted with each payment request.

PROCUREMENT DOCUMENTATION REQUIREMENTS - PURSUANT TO CHAPTER 287, F.S.

Agencies shall include the method of procurement with supporting documentation for purchases of commodities and contractual services exceeding the threshold amount provided in s. 287.017, F.S., for Category Two. Documentation should be as follows:

Competitive Solicitations

- a. **Invitation to Bid (ITB)** - a copy of the bid tab
- b. **Request for Proposal (RFP)** – a copy of the evaluation criteria and the rankings of the responsive vendor. A copy of the RFP must be furnished upon request.
- c. **Invitation to Negotiate (ITN)** – a copy of documentation specifying reasons why the ITN was necessary, copy of rankings of responsive vendors and statement explaining basis for vendor selection, including vendor's deliverables and price.

Exceptional Purchases and Non-competitive Procurements

- a. **Emergency Purchase**– a copy of pricing information from two prospective vendors or the agency head's written determination, certified under oath, that to obtain pricing information would increase the immediate danger to public health, safety, welfare or other substantial loss to the State; and a copy of the agency's head written determination, certified under oath, that details the conditions and circumstances requiring an emergency purchase of commodities or contractual services.
- b. **Purchases from state term contract** – Agencies must provide state term contract number.
- c. **Purchases from another agency's contract** – Agencies must provide a copy of Department of Management Services' (DMS) approval.

- d. **Single Source Purchase**— a copy of the agency's written determination documenting the circumstances and conditions that make the commodities or contractual services available only from a single source. Approval must be obtained from DMS for purchases in excess of Category Four.
- e. **Exempt Services** - Agencies claiming an exemption from competitive procurement requirements must cite the specific state or federal law that provides for the exemption.

Note – agreements for services which are awarded on a non-competitive basis must comply with the requirements of s. 216.3475, F.S. For more information, see “Cost Analysis”

Agencies will not routinely be required to submit with the payment request, documentation applicable to quotes and informal bids for purchases equal to or less than the threshold amount provided in s. 287.017, F.S., for Category Two. Such documentation shall be maintained by the agency and furnished upon request.

PROFESSIONAL SERVICES

Section 287.055, F.S., specifically relates to the acquisition of professional architectural, engineering, landscape architecture, or land surveying or mapping.

Section 287.055(3)(a), F.S., requires each agency to publicly announce, in a uniform and consistent manner each occasion when architectural, engineering or surveying and mapping services are required to be purchased for a project, the basic construction cost of which is estimated by the agency to exceed the threshold amount provided in s. 287.017, F.S., for Category Five or for a planning or study activity when the fee for such services exceeds the threshold amount provided in s. 287.017, F.S., for Category Two.

Exception: When the agency head certifies there exists a valid emergency. The public notice shall include a general description of the project and shall indicate how interested consultants may apply for consideration. Agencies are required to submit evidence of compliance with the Consultants Competitive Negotiation Act (CCNA) along with the first payment.

Section 287.055(4), F.S., provides for competitive selection of firms to provide professional services. The competitive selection process includes an evaluation of the qualifications and performance data of the firms submitting proposals and a selection of at least three firms in order of preference. Evidence of compliance with competitive selection requirements must be submitted with the first voucher requesting payments.

Section 287.055, F.S., provides for the competitive negotiation of contracts for professional services. The agency must first attempt to negotiate a contract with the firm determined to be the most qualified. If the agency is unable to negotiate a contract with the firm determined to be most qualified at a price the agency determines to be fair, competitive and reasonable, negotiations shall be formally terminated. The agency should then undertake negotiations with the second most qualified firm. If negotiations fail with the second most qualified firm, then the agency must terminate negotiations. The process should be repeated in the order of the competence and qualification of the firms until an agreement is reached. Evidence must be submitted to document that the agency has negotiated a contract that provides for compensation that is fair, competitive and reasonable.

Payment criteria for professional services contracts includes, but are not limited to:

1. Cost reimbursements – For more information, see “Payment Processing – Agreements for Services”
2. Percentage of Completion - Payment request must include an invoice which shows the total

lump sum amount times the percentage of work completed, less the amount paid to date to arrive at the current amount due.

3. *Fixed Payment - This payment type may be fixed rate or fixed fee. The fixed-rate payment request must include an invoice that shows unit of deliverables and applicable unit rates to arrive at the total invoice amount. The fixed-fee payment request must provide the deliverable along with the scheduled fixed amount authorized in the contract.*
4. *Cost Plus Fixed - This payment type may be a combination of items 1 and 2 or items 1 and 3 above.*

PROHIBITED EXPENDITURES

Per Rule 69I-40.103, F.A.C., expenditures from state funds for items listed below are prohibited unless "expressly provided by law":

- *Congratulatory telegrams.*
- *Flowers and/or telegraphic condolences.*
- *Presentment of plaques for outstanding service.*
- *Entertainment for visiting dignitaries.*
- *Refreshments such as coffee and doughnuts.*
- *Decorative items (globe, statues, potted plants, picture frames, etc.).*
- *Greeting Cards: Per s. 286.27, F.S., use of state funds for greeting cards is prohibited.*

An expenditure of state funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment. The payment of items used generally for the personal convenience of employees, (example: portable heaters, fans, refrigerators, microwaves, clocks for private offices, coffee pots and supplies, etc.), and which are not apparently necessary in order for a state agency to carry out its statutory duties must provide justification for the purchase of these items or perquisite approval. State funds cannot be expended to satisfy the personal preference of employees (example: an agency may not purchase more expensive office furniture or equipment than is necessary to perform its official duties because the employee prefers a more expensive item).

Each voucher must contain documentation which shows the legal authority for the requested payment if the authority is not obvious from the face of the voucher.

PROMOTIONAL ITEMS

Payment requests for the purchase of promotional items must cite the statutory authority and/or document that the expenditure is included in the agency's approved budget from which the payment is being made.

PURCHASING CARD TRANSACTIONS

Unless otherwise stated in this Reference Guide, purchasing card transactions are subject to the same rules and regulations as any other agency purchase and disbursement. For more information about purchasing card transactions, see specific topic sections.

RECEIPT OF GOODS OR SERVICES-DOCUMENTATION REQUIREMENTS

FLAIR and MFMP Transactions

Commodities purchases require a receiving report that contains the following information:

- Agency name
- Purchase Order/Direct Order/Contract number
- Vendor name
- Description of item(s)
- Quantity received
- Date received
- Signature of person receiving item(s)

Payment requests related to agreements for services require the contract manager's written certification that services were satisfactorily received in accordance with the agreement terms and that payment is due.

The receiving report or contract manager's written certification must accompany the payment request.

NOTE - Commodity purchases made through MFMP, which have been receipted through the MFMP receiving function, do not require a receiving report. Contractual service transactions in MFMP require the contract manager's certification.

Purchasing Card Transactions

The following requirements apply to all receipts supporting purchasing card transactions.

1. Original receipts supporting transactions are maintained by the agency. Thermo fax documents, because of their temporary nature, shall not be filed as the original at the agency. They should be copied on a standard photocopy machine and the copies should contain the statement "original receipt was a thermo fax document; agency records show that this obligation has not been previously paid."
2. Receipts must clearly reflect a description of the goods or services acquired, number of units, and cost per unit. The combination of several documents to provide the description, number of units, and cost per unit may be used (i.e., quote sheets, packing slips, web page screen-prints, cash register receipts, charge slips). Numerical code descriptions alone are not acceptable.
3. (a) All receipts for commodities shall be signed and dated by the cardholder to indicate the receipt, inspection, and acceptance of the goods or services. (b) Receipts for services require clear evidence that services were **satisfactorily** received.
4. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used in the supporting documentation unless an explanation is also included.

NOTE: A statement or invoice will not be acceptable unless it meets the criteria contained in the Purchasing Card requirements of the "Invoices" section.

RECIPIENT/SUB-RECIPIENT AGREEMENTS

See "Agreements for Services - Recipient/Sub-recipients."

RECYCLING PROCEEDS

The following are the guidelines for use of proceeds from the sale of recyclable materials under s. 403.7145, F.S.:

- *Recyclable materials mean those materials that are capable of being recycled and which would otherwise be processed or disposed of by an agency as solid waste.*
- *As provided for in s. 403.7145(2), F.S., the proceeds from the sale of recyclable materials may be expended by an agency for employee benefits and other purposes in order to provide incentives for its employees to participate in the recycling program. This includes, but is not limited to, the following items if the agency can demonstrate that the use of the funds for these purposes will provide incentives to employees to participate in the recycling program: promotional or acknowledgment items, such as gift certificates, pens, mugs, T-shirts, paperweights, letter openers, lapel pens, posters and plaques; agency picnics, luncheons, breakfasts, refreshments; paper, supplies and maintenance for copiers; and rental of facilities for agency meetings. Promotional items, such as mugs and T-shirts, do not have to contain references to recycling. Acknowledgments may be made to individuals or to groups of individuals. In summary, the proceeds may be expended for any purpose designated by the agency to provide incentives to employees to participate in the recycling program, unless the expenditure is prohibited by law. Upon request, the agency must provide information to demonstrate that the expenditure provides incentives to employees to participate in the recycling program.*
- *Proceeds from the sale of recyclable materials may be treated as Current Year Refunds. The accounting information required on Form DFS-A2-1896 will be waived when the transaction is identified as proceeds from the sale of recyclable materials. Agencies will be responsible for maintaining accurate records of receipts, disbursements and a running balance of proceeds available, subject to review by the Bureau of Auditing. The proceeds must be deposited in the General Revenue Fund or any appropriate trust fund within the state treasury, unless the agency has authority to deposit the funds outside the state treasury.*
- *Inasmuch as expenditures authorized under this program may represent items that are not normally allowable, payment requests should clearly indicate that the proposed expenditures are being made from proceeds from the sale of recyclable materials.*

RETENTION SCHEDULE

The originating agencies are required to maintain the original vouchers, purchasing card transaction receipts and all supporting documentation for a minimum of five fiscal years, provided all applicable audits have been completed.

SETTLEMENT OF CLAIMS AGAINST THE STATE

Pursuant to s. 17.03, F.S., the CFO is charged with the responsibility to settle all accounts, claims and demands, whatsoever, against the State, and issue a warrant in an amount allowed by the CFO thereon. For purposes of this manual, a settlement is defined as an obligation of the State or agency to expend state funds in order to discharge a debt due a person, entity or group of persons when the amount owed is in dispute, including but not limited to the following examples of disputes:

- *To settle a lawsuit, damages or legal fees*
- *The absence of an executed agreement*
- *An agreement executed after services were rendered or in non-compliance with s. 287.058(2), F.S.*
- *Additional services not included in the agreement*
- *Services rendered after the agreement expires*

In submitting all settlement agreement payment requests, an agency must submit the following information:

1. A letter addressed to the Bureau Chief of the Bureau of Auditing, that contains:
 - a description of the transactions or events that created each claim against the agency
 - the period of time(s) covered by the settlement agreement
 - an explanation of the methodology used to determine the settlement amount(s)
 - a brief description of why the settlement is in the State's best interest under the circumstances
 - agency contact information
2. An executed settlement that:
 - is signed by the agency head or designee. The proper authorization should be provided in the form of a delegation of authority.
 - contains a provision that legally releases the State and its agents from future claims arising from the dispute
 - includes a statement that the settlement is contingent upon the Chief Financial Officer approval
3. If the settlement is the result of a lawsuit, copies of the notices required by s. 45.062, F.S.
4. Copies of all related agreements.
5. When vouchering a settlement agreement, an "A" must be placed in the bookkeeping indicator field and "SETTLEMENT AGREEMENT" noted on the voucher schedule.

If a settlement voucher is submitted for payment without the required information, it may result in a delay in payment.

Note - If the settlement involves a current or former state employee, the settlement must be sent to the Bureau of State Payrolls (BOSP) for processing. (See Volume IV, Section 13, BOSP Payroll Preparation Manual— http://www.myfloridacfo.com/aadir/bosp/BOSP_MANUAL2.pdf)

SPORTS EQUIPMENT - DEPARTMENT OF CORRECTIONS

Requests for payment to purchase or repair sports equipment using General Revenue appropriations to provide athletic, recreational and leisure activities to youthful offenders pursuant to s 958.12, F.S., will be approved upon the Department of Corrections providing evidence that the Legislature has appropriated funds for these specific purposes.

Also, payment requests to provide sports equipment purchased from general revenue appropriations for death row inmates pursuant to the court order entered in Dougan. et al. v. Singletary, et al., will be approved for the purchase of the items specified in the order. A letter from the general counsel of the Department of Corrections affirming that the order is still effective must be included as supporting documentation.

SURPLUS PROPERTY

Section 273.055(3), F.S., sets forth the requirements for disposing of state-owned tangible personal property that has been certified as surplus. The sale of surplus property by utilizing eBay's electronic auction venue is consistent with the legislative intent behind Chapter 273 and is in the best interest of the State. The state purchasing card may be used to pay eBay's listing fee.

TAXES

Sales Taxes On Purchases By State Agencies

Pursuant to s. 212.08(6), F.S., state agencies are not liable for the payment of Florida sales tax. Exemption certificates may be obtained from the Department of Revenue.

However, the sales tax exemption does not apply when a state employee pays for a purchase on behalf of the State, even though that employee is subsequently reimbursed by the state agency.

Also, state agencies are liable for sales taxes on purchases made out-of-state for use out-of-state.

Purchasing Card Transactions- Sales Tax

Pursuant to s. 212.08(6), F.S., state agency purchases made from Florida vendors are exempt from Florida sales tax. The Department of Revenue has issued a Consumer's Certificate of Exemption for the Purchasing Card Program. The exemption number is printed on the face of the purchasing card and should be sufficient information for the vendor to honor the tax-exempt status. However, a copy of the consumer's certificate of exemption may be obtained from:

Purchasing Card Section
Bureau of Auditing
Department of Financial Services
200 East Gaines Street
Tallahassee, Florida 32399-0355
PcardReporting@myfloridacfo.com

It is the responsibility of the cardholder to make the Florida vendor aware of the tax exemption. In the event the vendor refuses to grant the tax exemption, the cardholder may allow the tax to be charged on his/her purchasing card.

DFS believes it is not cost effective for an agency to seek a credit from the vendor for the Florida sales tax charges when the amount is \$100 or less. However, an agency may elect to establish a lower dollar amount for seeking a credit for the tax.

TRAVEL

General Information

Expenditures properly chargeable to travel include registration payments, reimbursements of mileage for use of a privately-owned vehicle, per diem and subsistence allowance, common carrier transportation and other expenses incidental to travel which are authorized by law. Section 112.061, F.S., and Rule 69I-42, F.A.C., govern travel expenses.

Requests for travel reimbursement payments must include:

- The travel voucher;
- Itemized hotel receipts, if applicable;
- Applicable transportation receipts for common carrier travel;
- Applicable incidental receipts;
- In the case of a conference or convention, the benefits to the State must be provided along with the pages of the agenda that itemizes the registration cost.

Automated Travel Systems

An agency desiring to implement an automated travel system must get approval in advance from the Bureau of Auditing.

- A tentative implementation schedule for the travel application must be provided to the Bureau of Auditing.
- System documentation of the travel application should be available for review by the Bureau of Auditing.
- A user manual must be provided to the Bureau of Auditing.
- The travel application must be piloted with DFS prior to certification and submission of electronic vouchers to FLAIR.
- Any subsequent modifications must be reviewed and approved in advance by the Bureau of Auditing to ensure all edits are in place.

In order to be approved, the system must meet the systems-related fiscal and internal control requirements listed below:

- All DFS system and audit edits must be programmed into the travel application and specific agency internal controls established by agency management to ensure compliance with all Florida Statutes, rules, and regulations. (A copy of the system and audit edit requirements is available from the Department of Financial Services, Bureau of Auditing, 200 East Gaines Street, Tallahassee Florida 32399-0355.
- The Federal Travel Per Diem rates should be programmed into the travel application
- All agency-specific exception processes programmed into the travel application must be documented. These exceptions must be provided in writing to the Bureau of Auditing.

AGENCIES DESIRING TO IMPLEMENT AN AUTOMATED TRAVEL SYSTEM MUST MEET THE SYSTEMS-RELATED FISCAL AND INTERNAL CONTROL REQUIREMENTS LISTED BELOW:

1. The policy of the Bureau of Auditing is to limit the number of travel applications system platforms deployed in state agencies and certified by the Bureau of Auditing. However, to the extent that this directive cannot be met, each agency developing or purchasing an automated travel system must notify the Bureau of Auditing of its plans in advance.
2. All DFS system and audit edits must be programmed into the travel application and specific agency internal controls established by agency management to ensure compliance with all Florida Statutes, rules and regulations. (A copy of the system and audit edit requirements may be requested from the Department of Financial Services, Bureau of Auditing, 200 East Gaines Street, Tallahassee Florida 32399-0355.
3. As an enhancement, each agency should plan to program the Federal Travel Per Diem rates into their travel application as soon as possible.
4. All agency-specific exception processes programmed into the travel application must be documented. These exceptions must be provided in writing to the Bureau of Auditing.
5. System documentation of the travel application should be available for review by the Bureau of Auditing.

6. A user manual must be provided to the Bureau of Auditing.
7. A tentative implementation schedule for the travel application must be provided to the Bureau of Auditing.
8. The travel application and any subsequent modifications must be reviewed and approved in advance by the Bureau of Auditing to ensure all edits are in place.
9. The travel application must be piloted with DFS prior to certification and submission of electronic vouchers to FLAIR.

Conferences and Conventions

Registration Fees

If the agency engages an instructor to perform training sessions for its employees, the fee will be a contractual service. However, if an employee enrolls in a workshop/seminar, etc., which is routinely offered to the public, the fee will be a registration fee.

Registration fees will not be paid for intra-agency or interagency meetings, seminars and workshops. All expenses related to such gatherings must be processed as a regular expenditure of the appropriate agency. However, registration fees may be paid to universities, DMS or other agencies for routine training classes conducted for employees of other agencies.

Reimbursement for registration fees and travel expenses in connection with attendance at conferences or conventions will not be paid unless:

1. The main purpose of the convention or conference is directly related to the statutory duties and responsibilities of the agency.
2. The duties and responsibilities of the traveler is related to the objectives of the convention or conference.
3. The activity provides a direct benefit supporting the work and public purpose of the person attending.

Vouchers submitted for payment of the registration fee or for a conference or convention must include a statement of the benefits to the State, a copy of those pages of the agenda that itemizes the registration fee and a copy of the travel voucher or a statement that no travel costs were incurred, if applicable. These vouchers should be scheduled as "pay and charge".

Meals Included in Registration Fee or Provided by Hotel or Airline

When a meal is included in a registration fee, the meal allowance must be deducted from the reimbursement claim, even if the traveler decides for personal reasons not to eat the meal. As provided in Attorney General Opinion 81-53, a continental breakfast is considered a meal and must be deducted if included in a registration fee for a convention or conference. Pursuant to s. 112.061(8)(a) 5, F.S., actual expenses for banquets and other meal functions that are not a part of a basic registration fee may be reimbursed if participation in such event will directly enhance the public purpose of the agency.

In the case where a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by law.

Food Purchases Related Conference/Conventions/Workshops

Food purchases for a conference or convention or in connection with the rental of a meeting room for agency workshops or meetings are **prohibited** unless expressly provided by law. Also, the negotiated price for the rental of a room should not include food and beverages.

Direct Billing Travel Cards

Prior approval by the Chief, Bureau of Auditing, DFS, 200 East Gaines Street, Tallahassee Florida 32399-0355 shall be obtained by agencies desiring to use direct billing travel cards. The approval request must be in writing and accompanied by a copy of the proposed contract. The proposed contract for the direct-billing travel card must include a clause stating that the State is not liable for payment.

Direct Payment

Direct payment of travel expenses may be made in situations that result in a cost savings to the State pursuant to s. 112.061(13), F.S. Avoidance of sales tax shall not be considered a cost savings to the State. Evidence of prior approval granted by the agency head or his designee detailing the cost savings shall be included with the payment information. The payment shall be vouchered and processed in the same manner as common carrier payments. Examples of criteria for cost savings include discount for earlier payment, documented savings in processing costs or free use of a hotel meeting room if the agency has a need for such room. These vouchers should be scheduled as "pay and charge."

Direct payment to vendors for the meals and lodging of an employee required to travel on emergency notice must be vouchered in favor of the vendor with the traveler as sub-vendor listing the traveler's name, social security number and cost. Any required receipts along with a copy of the travel voucher must be included with the original voucher maintained at the agency. The payment information should clearly state that payments to vendors are requested due to the employee being required to travel on emergency notice.

Emergency Situations

When a public officer, employee or authorized person away from his or her official headquarters on personal time is required to travel because of an emergency situation, the following shall apply:

1. The traveler may be reimbursed for travel expenses incurred by him/her in traveling from their actual point of origin to their point of destination, which may be their official headquarters.
2. If personal circumstances necessitate the traveler to return to their actual point of origin after the emergency situation has ended rather than returning to or staying at their official headquarters, the traveler may be reimbursed their travel expenses to return.

For example, an individual on personal time in California whose official headquarters is Tallahassee is required to travel back to Tallahassee because of an emergency situation. If due to personal circumstances the individual is required to travel back to California after the emergency situation has ended instead of remaining in Tallahassee, the individual may be reimbursed their travel expenses to return to California.

3. If the traveler is able to return to or remain at their official headquarters, they may only be reimbursed the excess of their necessary travel expenses for the emergency situation over what they would have incurred for their own personal convenience. Detail of the cost shall be provided showing the net cost of what the traveler would have incurred against their actual cost of returning.

4. The traveler's reimbursement request of travel expenses claimed from an actual point of origin rather than their official headquarters shall contain an explanation of the emergency situation that necessitated their travel from such point.
5. If an authorized traveler has incurred certain unrecoverable costs associated with personal plans and is unable to carry out such plans due to an emergency situation, such costs that are not recoverable may be reimbursed by the agency. Requests for reimbursement must provide the circumstances of the emergency situation.

Requests for reimbursement of the emergency situations stated above must be presented in writing to the Bureau Chief, Bureau of Auditing, DFS, 200 East Gaines Street, Tallahassee, Florida 32399-0355 prior to being vouchered for payment.

Foreign Travel

Travel costs of authorized travelers for foreign travel should be reimbursed at the current rates as specified in the U.S. Department of State, Office of Allowances' federal publication "Per Diem Allowances for Travel in Foreign Areas" and must comply to Office of Allowances' "Standardized Regulations (DSSR)" and GSA's Office of Government-wide Policy "Federal Travel Regulations". The current website is: http://aoprals.state.gov/content.asp?content_id=184&menu_id=78.

Rates for foreign travel shall not begin until the date and time of arrival in the foreign country from the United States and shall terminate on the date and time of departure from the foreign country to the United States.

Reimbursement allowances for lodging and meals while traveling in foreign areas are listed in the monthly publication "Maximum Travel Per Diem Allowances for Foreign Areas" (See Travel Exhibit 1 located at the end of this section.) Note: Please refer to the above reference website for current rates. The amounts listed in the column labeled "Maximum Lodging Amount" are the maximum amounts that may be claimed for lodging. Receipts are required for reimbursement of lodging costs. If the actual lodging expense of the traveler is less than the maximum amount listed, the lesser amount will be reimbursed.

Incidental expenses must be claimed and supported as provided in s. 112.061(8), F.S., and Rule 69I-42.010, F.A.C.

Meal allowance amounts are found in the column labeled "M&IE Rate" (See Travel Exhibit 2 located at the end of this section.) Note: Please refer to the above referenced website for current rates. An adjustment must be made to the amount listed in this column because this amount includes an allowance for incidental expenses. Since incidental expenses are reimbursed as stated in the above paragraph, the amount allowed for incidental expenses must be deducted from the total amount shown in the M&IE column. Receipts are not required for meal expense reimbursement. The meals and incidentals expense breakdown is located in Chapter 301-Federal Travel Regulation, Appendix B.

Example: Rome, Italy

Maximum Lodging Amount (lodging receipts required) \$232

Meals and Incidental Expense (M&IE) \$134

M&IE Rate Breakdown:

Breakfast	\$ 20
Lunch	34
Dinner	<u>53</u>
	107

Incidentals	<u>27</u>
Total	134

The total daily allowance for meals would be: \$134 less \$27 for incidentals = \$107

When a traveler goes from one foreign location to another, reimbursement for meals and lodging shall be based on the allowance listed for the referenced location during the meal or lodging period. For example: If the traveler departed Rome at 3:00 p.m. for Paris, the Rome allowance for breakfast and lunch would be used and the Paris allowance for dinner and lodging would be used.

The State of Florida per diem rate (currently \$80), may not be combined with reimbursement of foreign travel costs pursuant to the allowances under the federal guidelines for the same travel day. The two methods of reimbursement, state per diem and foreign allowances, cannot be claimed on the same travel day.

Hotel and Auto Rental Receipts

Itemized receipts for hotel expenses must be included as supporting documentation to the Voucher for Reimbursement of Travel Expenses when reimbursement for such expenses is being claimed for **both foreign and domestic travel**. While justification will not be required by the Bureau of Auditing in all cases where hotel expenses for in-state travel exceeds \$150 per night (room rate only), authorized travelers are reminded that the most economical use of hotel is required in all situations (in-state and out-of-state travel). Travelers should be prepared to justify situations where hotel costs appear excessive for the areas in which the traveler is staying.

In the event a hotel receipt is lost and the hotel cannot provide a duplicate, the traveler shall provide a certification that the receipt was lost. The certification must include detailed hotel charges, the dates and location of travel, the name of the hotel and the city in which the traveler stayed.

Receipts for auto rental are also required when such expenses are being claimed.

Hotel Costs Shared By Multiple Travelers

When multiple travelers share the hotel room and the hotel bill is paid by one of the travelers, the traveler paying the bill shall request reimbursement for the total amount of the bill. When multiple travelers have separate rooms and one traveler pays the hotel bill for all, the traveler paying the hotel bill shall request reimbursement for the total amount on his or her travel reimbursement request. The voucher should be scheduled as a "pay and charge." The traveler whose hotel bill is being paid must file a travel voucher with the authorizing agency and state on his travel voucher "hotel room compliments of John Doe."

If two travelers share a hotel room and split the bill, each traveler may claim one-half of the hotel bill on his/her travel reimbursement request.

In each of the above situations, each traveler shall provide an explanation of the circumstances and submit his/her travel reimbursement request to the Bureau of Auditing together or provide copies of the approved travel reimbursement requests of the other travelers. The travelers shall be on the same method of travel for reimbursement purposes.

Incidental Travel Expenses

The following information shall be required with the traveler's reimbursement request when claiming reimbursement for incidental expenses pursuant to Rule 69I-42.010 F.A.C.

1. Receipts for taxi fares in excess of \$25 on a per-fare basis.

2. Receipts for storage, parking fees or tolls in excess of \$25 on a per transaction basis. Such fees are not allowed on a weekly or monthly basis unless it can be established that such method results in a savings to the State.
3. A statement that communication expenses were business related. This includes fax charges. Please note: personal telephone calls made to a traveler's family are not a reimbursable communication expense (Attorney General Opinion 75-7).
4. Receipts for dry-cleaning, laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessarily incurred to complete the official business portion of the trip.
5. Receipts for baggage fees are required. Baggage fees for more than one bag must be justified.
6. Receipts for passport and visa fees required for official travel.
7. Receipts for necessary fees charged to purchase traveler's checks for official travel expenses.
8. Receipts for fee charged to exchange currency necessary to pay official travel expenses.
9. Receipts for costs of maps necessary for conducting official state business.
10. Receipts or canceled checks for registration fees paid by the traveler.
11. Other travel expenses may be reimbursed if deemed to be in the best interest of the State and have approval of the Bureau of Auditing.

The following do not require a receipt.

1. Tips paid to taxi drivers that do not exceed fifteen percent of the taxi fare.
2. Tips paid for mandatory valet parking not to exceed \$1 per incident.
3. Portage paid shall not exceed \$1 per bag not to exceed \$5 per incident. Portage charges exceeding \$5 per incident will require additional justification. Examples of an incident will be if the traveler's bags are taken into the airport from the vehicle, then are carried from the airport to the vehicle upon reaching the destination, etc. The number of bags must be included on the travel reimbursement request.
4. Photocopy charges that are business related.

Hotel safe charges are reimbursable by state funds only if the charges are mandatory by the hotel.

Expenses related to lost keys or keys locked in a vehicle due to employee negligence are not reimbursable from public funds.

Limousine services should not be used instead of taxi service unless it can be shown that it is the most economical method.

Meals, Food, Beverages, and Travel Expenses For Emergency Operation And Relief Staff During Times Of Disaster/Emergency Assistance

The standardized language in the Governor's Executive Order provides the State Coordinating Officer with the discretion to approve the suspension of s. 112.061, F.S., to the extent that the suspension is related to the delivery of disaster/emergency assistance. Under the suspension, the State Coordinating Officer is

provided with the discretion to purchase meals, food, and beverages for the staff operating the Emergency Operation Center on a 24-hour basis during an emergency. The State Coordinating Officer's decision to approve the suspension of s. 112.061, F.S., must be made only after consultation with the Governor or his authorized staff.

Following the suspension of s. 112.061, F.S., each agency should adhere to the following guidelines:

1. The food service should not exceed the per diem amounts and the service should be carefully controlled.
2. Each agency head should be allowed to determine when food should be made available to the agency's workers.
3. Each agency is responsible for the payment of its bills and seeking federal reimbursement.
4. In order to insure the workers' health, all catered food should be from a licensed establishment meeting health inspection standards.

These guidelines are flexible depending upon the facts of each emergency. The agency head must approve any departure from the guidelines.

Per Diem and Subsistence Allowances

Computation of Travel Time for Reimbursement

For purposes of calculating the per diem and subsistence allowances provided in s. 112.061(6), F.S., the following guidelines are prescribed:

1. Class A travel is continuous travel of 24 hours or more away from official headquarters. The travel day for Class A is based on a calendar day (midnight to midnight).
2. Class B travel is continuous travel of less than 24 hours which involves overnight absence away from official headquarters. The travel day for Class B travel begins at the same time as the travel period.
3. Class C travel is short or day trips in which the traveler is not away from his/her official headquarters overnight. **Class C allowances are currently NOT authorized to be reimbursed.**

Subsistence Allowance is as follows:

1. Breakfast - \$6.00 (When travel begins before 6 a.m. and extends beyond 8 a.m.)
2. Lunch - \$11.00 (When travel begins before 12 noon and extends beyond 2 p.m.)
3. Dinner - \$19.00 (When travel begins before 6 p.m. and extends beyond 8 p.m. or when travel occurs during nighttime hours due to special assignment.)

Class C Allowances - Taxable Income

When provided for in statute, Class C travel meal allowance is defined as taxable income and must be shown as a separate item on the travel voucher. Employee Class C travel should be deducted from the total claimed and processed through the Bureau of State Payrolls via the employee travel function of the State Payroll System.

Calculation of Per Diem and Subsistence Allowances

Allowable rates for per diem are provided for in s. 112.061(6), F.S. All claims for per diem and subsistence must be within the limitations set forth in this section of the statutes. All travelers are allowed the authorized per diem for each day of travel or if actual expenses exceed the allowable per diem, the amount allowed for meals as provided in s. 112.061(6) (b), F.S., plus actual expenses for lodging at a single occupancy rate. Per diem shall be calculated using four six-hour periods (quarters) beginning at midnight for Class A or when travel begins for Class B travel. **Travelers may only switch from actual to per diem while on Class A travel on a midnight to midnight basis.** A traveler on Class A or B travel who elects to be reimbursed on a per diem basis is allowed \$20.00 for each quarter from the time of departure until the time of return.

Volunteer Travel Allowances

See "Volunteers."

Per Diem or Subsistence Allowance - Mileage Limitations

A traveler may not claim per diem or lodging reimbursement for overnight travel within 50 miles (one-way) of his or her headquarters or residence unless the circumstances necessitating the overnight stay are fully explained by the traveler and approved by the agency head.

Reimbursement Of Travel Expenditures By Individuals With Disabilities

When a payment reimbursement request is made for travel expenses in excess of those ordinarily authorized pursuant to s. 112.061, F.S., and Rule 69I-42, F.A.C., and such excess travel expenses were incurred to permit the safe travel of an individual with disabilities, those excess expenses will be paid to the extent that the expenses were reasonable and necessary to the safe travel of the individual. All claims for reimbursement shall be submitted in accordance with the instructions in the "Americans with Disabilities Act" section of this reference guide.

Transportation

General

Transportation expenses incurred in connection with the performance of an activity, which serves a public purpose authorized by law to be performed by the agency, may be paid directly to common carriers or to individual travelers. The traveler must use the most direct route. If the traveler uses an indirect route for his/her convenience, any extra cost must be borne by the traveler. The agency head should designate the most economical method of travel for each trip, keeping in mind the following conditions:

1. The nature of the business.
2. The most efficient and economical means of travel (considering time of the traveler, cost of transportation and per diem or subsistence required).
3. The number of persons making the trip and the amount of equipment being transported. If the class of travel is other than the most economical method of travel, the agency head must authorize the expense in writing and describe the circumstances requiring such travel. This documentation shall be attached to the travel voucher.

Common Carrier

Travelers whose transportation is by common carrier shall make use of any state term aircraft or auto rental contract which may be in effect at the time. Failure to use state term contracts will require justification to be provided with the reimbursement information. Justification must be as allowed by the state term contracts.

Aircraft travel for which a state term contract does not exist must be the most economical rate and class available. Exceptions will be allowed only when fully justified. Any cost in excess of state term contracts that is not fully justified will be borne by the traveler. Travelers will not be reimbursed for use of a car larger than the B-car class on the rental car contract because of the size or stature of the individual unless the requirements of the ADA are met.

Hybrid Car Rentals

Agency heads or their designees may authorize the rental of hybrid cars for official travel when it has been determined to be the most economical method of travel. Each agency should develop a written policy for determining when the use of hybrid cars is appropriate. Documentation must be retained on file at the agency to support the agency's decision.

Direct Billing - Common Carrier

Common carrier charges may be billed directly to the agency pursuant to Rule 69I-42.007(6), F.A.C., or the traveler may pay his or her common carrier charges and request reimbursement. Request for reimbursement of common carrier charges billed directly to the agency shall be vouchered separately by the agency in favor of the vendor with the traveler as sub-vendor (pay and charge voucher). The traveler's social security number, name and cost of common carrier transportation shall be listed separately and properly object coded. Sufficient information must be included with the original voucher maintained by the agency, which relates to the common carrier charges. Common carrier charges paid by the traveler shall be included on the traveler's reimbursement request.

Discounted Airline Ticket and Ticket Cancellation and Exchange Penalty Tickets

Penalties for cancellation of discounted airline tickets may be paid from state funds only if the cause for cancellation is in the best interest of the State. The cost of unused nonrefundable tickets or cancellation penalties incurred are allowable for the convenience of the State and if the traveler has to cancel a trip due to illness of the traveler or death of a member of the traveler's immediate family, for which an employee is authorized to use sick or administrative leave. For non-employees, the cost of non-refundable tickets or cancellation penalties may be paid in circumstances which the traveler would have been authorized to use sick or administrative leave if they had been a state employee. If a ticket is canceled for the convenience of the traveler, the cancellation penalty may not be reimbursed from state funds. Agencies and travelers should carefully evaluate the circumstances and risk of cancellation prior to purchase of discounted tickets.

Vouchers submitted for payment of unused nonrefundable tickets, cancellation penalties or exchange penalties must include documentation indicating that the costs were necessarily incurred in conducting state business or the costs were incurred because of the illness of the traveler or the illness or death of a member of the traveler's immediate family. Documentation verifying that the unused ticket has been submitted to the agency must also be included in the voucher requesting payment.

Lost Airline Tickets

Charges related to lost airline tickets are only allowable if the agency provides justification as to why the expenditure is necessary in order for the agency to carry out its statutory responsibilities. Tickets lost because of employee negligence are not considered allowable charges against the State.

Overbooking or Other Action by a Common Carrier

If additional costs are incurred by a traveler due to overbooking or any other action of an airline or other common carrier and the traveler chooses to have such cost paid directly or indirectly by the State, **then any compensation, in whatever form, received by the traveler from the common carrier for his inconvenience, shall accrue to the benefit of the State.** In such instances, if the traveler is allowed to elect the form of compensation, the decision shall be based on the best interest of the State. In determining if additional costs are incurred in such situations, the compensation to the traveler (overtime pay, etc.), if applicable, as well as travel costs (additional per diem, meals, lodging, etc.) must be taken into consideration.

If no additional costs are incurred or the additional costs are borne by the traveler, then any compensation from the common carrier for the traveler's inconvenience shall accrue to the traveler.

Transportation-Privately-Owned Vehicles

Agency heads may authorize the use of privately-owned vehicles for official travel in lieu of publicly-owned vehicles or common carriers. The traveler is entitled to a mileage allowance at a fixed rate of 44.5 cents per mile. When calculating mileage reimbursement, the amount must be rounded down. Reimbursement for expenditures relating to the operation, maintenance and ownership of a vehicle shall not be allowed when privately-owned vehicles are used on public business.

Travelers shall not be paid a mileage allowance for travel between their residence and their headquarters or regular work location (See Attorney General Opinion 82-34). If travel begins more than one hour before or one hour after the traveler's regular work hours, the point of origin may be the traveler's residence, provided that miles claimed may not exceed the miles actually driven.

Mileage Allowances

Travelers Gratuitously Transported

Mileage or transportation expenses allowed or allowable are intended to reimburse travelers for expenses incurred in conducting official state business. Therefore, no traveler who is entitled to mileage or transportation expense shall be allowed either mileage or transportation expense when he/she is gratuitously transported by another traveler. The traveler's payment information shall indicate complimentary travel.

Travelers Piloting Personal or Rented Aircraft

If a traveler is piloting his/her own aircraft, he/she may claim either the mileage rate specified in s. 112.061(7), F.S., or the lesser of the state contract fare and the most economical commercial direct airfare available for the same trip.

If a rented aircraft is used, and additional travelers are passengers on the aircraft, the pilot may be reimbursed for the lesser of the actual cost to rent the aircraft or the total of the airfare that would have been paid by the pilot and the passengers for the most economical commercial direct airfare for the same trip.

In both situations, if there is no state contract fare and no direct commercial airfare available between the points of travel, reimbursement is limited to the mileage rate specified in s. 112.061(7), F.S., or the most economical commercial airfare closest to the point of origin and the point of destination.

Passengers on Private Aircraft

A passenger on a private aircraft may be reimbursed for the actual amount charged and paid up to:

The mileage rate specified in s. 112.061(7), F.S., or the lesser of the state contract fare or the cost of the most economical direct commercial airfare available for the trip. If no direct commercial flight is available the most economical commercial airfare closest to the point of origin and the point of destination may be used.

A traveler on a private aircraft shall be reimbursed the actual amount charged and paid for the fare for such transportation up to the cost of the lesser of the state contract fare and the most economical direct commercial airline ticket for the same flight, even though the owner or pilot of such aircraft is also entitled to transportation expense for the same flight. If there is no state contract fare and no direct commercial flight, then reimbursement may be up to the most economical commercial flight closest to the point of origin and the point of destination.

Rented Aircraft

If a rented aircraft is used, the reimbursement claimed by any traveler on the aircraft may not exceed a pro rata share of the actual cost of renting the aircraft and the reimbursement is subject to the limitations provided in subsections (II) and (III) of this section.

The most economical direct airfare means a commercial flight between the same points of travel as a private flight. For example, if a rented aircraft is traveling from Miami to Tampa, then the traveler would be entitled to reimbursement up to the amount of the most economical commercial flight from Miami to Tampa.

Monthly Mileage Allowances

Agency heads may grant monthly allowances in fixed amounts for use of privately owned vehicles on official business in lieu of individual trips. Such allowance may be changed at any time and shall be made on the basis of a signed statement of the traveler filed before the allowance is granted or changed, or at least annually thereafter. The statement must show the places and distances for an average typical month's travel on official business, and the amounts that would be allowed under the approval rate per mile for the travel shown on the statements, if payment had been made based upon 44.5 cents per mile. A copy of the average typical months travel must be submitted with each request for payment of the monthly allowance. These payments must be directed to the Bureau of State Payrolls.

Travel Advances

Advance Requests

Advances may be made or authorized by an agency head or his designee to cover anticipated cost of travel to travelers. Such advancements may include the costs of subsistence and travel of any person transported in the care or custody of the traveler in the performance of his/her duties. A travel advance may not exceed 80 percent of the estimated travel expense payable to the traveler. An exception may be made to take advantage of a substantially discounted common carrier ticket. The travel advance may be an amount equal to 100 percent of the cost of the substantially discounted ticket plus 80 percent of the remaining estimated travel expenses. Other exceptions to the 80 percent restriction may be made if approved by the Bureau of Auditing. Requests for such approval must be in writing and must clearly demonstrate that the increased travel advance is in the best interest of the State. Approval will be in writing and must be included as documentation in the travel advance request for payment.

Travel advances shall not be requested earlier than 10 workdays before the travel period begins unless the traveler can provide justification of circumstances that may make this necessary. It is the responsibility of the authorizing agency to ensure that the traveler does not have more than one outstanding advance at any time. Some exceptions to having more than one outstanding advance include discounted airline tickets and multiple advances for extended trips.

Application for Advance on Travel Expenses

The Application for Advance on Travel, Form DFS-AA-25, or other approved form shall be used by all state officers, employees and authorized persons when requesting an advance for travel expenses to be incurred. This form is available at http://www.myfloridacfo.com/aadir/bureau_audit.htm.

Travel Advance Settlement

The traveler must complete a travel reimbursement voucher form when the travel period has ended and submit it to the authorizing agency within ten workdays of the traveler's return to headquarters. The travel reimbursement request shall reference the statewide document number of the original advance. The travel expenses payable to the traveler shall be reconciled to the travel advance. If the travel advance exceeds the actual amount payable, then the traveler shall reimburse the agency within ten workdays of their return to headquarters. If the amount payable to the traveler exceeds the travel advance, the traveler shall receive the net amount owed in the form of a warrant from the agency.

Travel advances made from an approved revolving fund must be settled through the revolving fund. The revolving fund shall not be reimbursed for the advance until the advance has been settled pursuant to Rule 69I-23.005(4)(e), F.A.C.

Travel Forms

Section 112.061(11), F.S., requires DFS to provide uniform Travel Authorization and Voucher Reimbursement forms. Rule 69I-42.003(3), F.A.C., provides for the use of the Application for Advance on Travel Expenses. All officers, employees and authorized persons must use the forms authorized or furnished by DFS or DFS approved automated systems when requesting authorization to attend a conference or convention, an advance for travel, or reimbursement of travel expenses. Agencies desiring to use an alternative form or automated system to meet the unique needs of the agency shall first obtain the approval of the Bureau of Auditing. However, forms or systems must comply with the requirements of s. 112.061(11), F.S. Requests shall be submitted to:

**Department of Financial Services
Bureau of Auditing
200 East Gaines Street
Tallahassee, Florida 32399-0355**

The Authorization to Incur Travel Expense

Travel authorization shall be completed for each person requesting approval for the performance of travel to a conference or convention on the approved Form DFS-AA-13 (available at http://www.myfloridacfo.com/aadir/bureau_audit.htm) or other approved form or means. It is not necessary to submit the travel authorization to the Bureau of Auditing. A statement disclosing the benefits to the State must be included with the information submitted to the Bureau of Auditing for reimbursement of expenses incurred in connection with a conference or convention. All travel authorization requests shall contain evidence of approval by the agency head or his or her designee.

The Voucher for Reimbursement of Travel Expenses

The request for reimbursement of travel expenses must be made on the approved form DFS-AA-15 (available at http://www.myfloridacfo.com/aadir/bureau_audit.htm) or other approved means (i.e., computer file). All travel reimbursement requests submitted for reimbursement shall include evidence of approval by the official authorizing the travel. The traveler and the official authorizing the travel must sign the travel voucher either manually or by electronic means. Travel vouchers on file at the agency must contain original signatures in written or electronic form.

In the effort to reduce identity theft, state agencies are authorized, at their discretion, to omit an authorized traveler's social security number (SSN) on the Voucher for Reimbursement of Travel Expenses. The agency must ensure procedures and security measures are in place to correctly identify the authorized traveler. However, the taxpayer's federal identification number (SSN) is still required for entering the transaction into the State's accounting system (Florida Accounting Information Resource-FLAIR).

Purchasing Card Transactions - Travel

Airline Tickets

Agencies may process purchasing card transactions for airline ticket in advance of the completion of the cardholder's travel.

Convenience Fees - Tolls

The agency may pay the convenience fee related to a rental car tolling service only if the following conditions are met:

1. an agency supplied transponder was not available to the traveler;
2. the toll was paid at a toll plaza that did not accept cash.

Documentation must be maintained in the agency's file to support the payment of the convenience fee.

Co-traveler's Travel Costs

A cardholder shall not use his/her purchasing card to pay for any travel expenses incurred by anyone other than the cardholder or allow another individual to use his/her purchasing card to pay for such expenses. (For example: a cardholder cannot use his/her purchasing card to pay for travel expenses or make airline/hotel/car rental reservations for another employee.)

However, a cardholder can place a co-traveler's travel expenses on his/her purchasing card if the co-traveler's purchasing card has been ordered, but not yet been issued. The appropriate information shall be properly recorded in the Purchasing Card Module so the individual travel costs can be associated with the cardholder and the co-traveler. The cardholder's social security number must remain in the "sub-vendor" field. The detail information can be recorded as line items so individual travel expenses can be distributed for the cardholder and co-traveler as follows:

- The travel expenses in the individual "amount" fields,
- The travelers' names in the individual "description" fields,
- The purpose of the trip in the individual "commodity description" fields.

The total transaction will appear under the cardholder's name in FLAIR; however, the distribution of the transaction will be in the information warehouse to identify the individual travel costs.

Multiple Registration Fees

Attendees' registrations should be separate transactions, even if the registrations are paid with the same purchasing card. However, if a vendor charges multiple registrations on one transaction, the cardholder or approver should distribute the transaction in the Purchasing Card Module. The attendee's name is required in the "description" field and the name of the conference/convention/trainer is required in the "commodity description" field. These details will be in the information warehouse to ensure the integrity of the State's accounting records. If there are more than 20 co-attendees, a journal entry must be made in the State's accounting records to appropriately associate the registrations with the attendees.

Travel Vouchers

If a traveler uses the purchasing card while performing official travel and no reimbursement is due to the traveler, a travel voucher is not required, unless the purchasing card was used to purchase fuel. Each agency is responsible for implementing procedures to document that the purchasing card is used only for approved travel for authorized public purposes. This may be documented in the "State of Florida Purchasing Card Charges" section of the traveler's Voucher for Reimbursement of Travel Expenses or on the Authorization to Incur Travel Expenses form (Form DFS-AA-13) or other approved form, including electronic form, which meets the requirements of s. 112.061(3)(a), F.S. Use of the Authorization to Incur Travel Expenses form is mandatory for conferences and convention travel, pursuant to s. 112.061(11), F.S.

VENDOR AGREEMENTS

See "Agreements for Services – Vendors."

VOLUNTEERS

A volunteer is a person who, of his or her own free will, provides goods or services to any state agency or nonprofit organization with no monetary or material compensation. Every state agency, through the agency head, is authorized to recruit, train, and accept the services of volunteers to assist in programs administered by the agency.

The following sections in the Florida Statutes provide specific information regarding volunteers:

Section 110.501, F.S. - Definitions of volunteer types.

Section 110.502, F.S. - Information on the status of volunteers.

Section 110.503, F.S. - Responsibilities of agencies using the services of volunteers.

Section 110.504, F.S. - Volunteer benefits.

VOUCHER SCHEDULE

General

Invoices to be submitted to the Chief Financial Officer for payment must be scheduled by the agency wishing to make payment using a standard voucher format prescribed by the Department of Financial Services and the Chief Financial Officer. The voucher schedule must be signed by an authorized individual as evidenced by an Authorized Signature Card (form #DFS AA-29) on file with the Bureau of Auditing.

BLANK CARDS MAY BE REQUESTED FROM:

**Department of Financial Services
200 East Gaines Street
Bureau of Auditing
434 Fletcher Building
Tallahassee, FL 32399-0355
Ph. 850-413-5512**

