

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, Contract, Grant, Etc.)
- Documentation evidencing the receipt of good and services
- Additional documentation that shows compliance with applicable laws and rules.





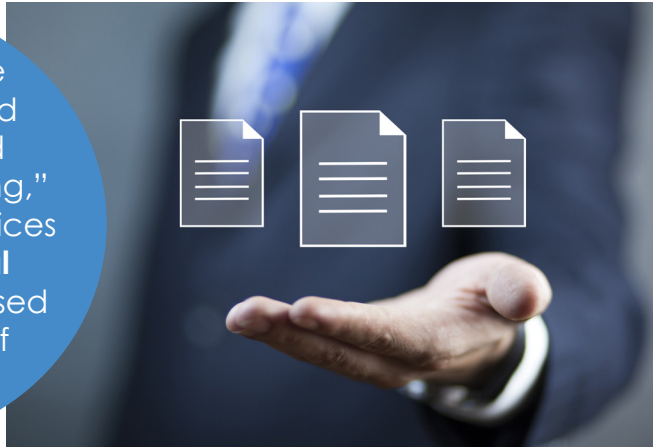
PAYMENT PROCESSING — AGREEMENTS FOR SERVICES

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

Agencies are required to complete and submit a FACTS **Contract Summary Form** with each payment for agreements for services related to a two-party written agreement (including payments to recipients/sub-recipients). The FACTS 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 amount for each deliverable.

The FACTS Contract 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.



DELIVERABLES PAID ON A FIXED FEE/UNIT RATE BASIS

Service agreements with deliverables paid on a fixed fee/unit rate basis are for "as needed" services in which the specific quantity of units to be completed each period are variable. Fixed Fee/ Unit Rate deliverables are generally used when the agreements' tasks are finite and are not complex. Service types may include language translation services (in which the deliverable is each minute of translation services) or health screening test services (in which the deliverable is each health screening test completed.) Invoices for fixed fee/unit rate payment type deliverables must identify the deliverable(s) (unit of service), the number of units completed and the cost per unit. Fixed fee unit rate agreements for recipients/subrecipients of state of federal financial assistance must follow the requirements of Section 215.971, F.S.

DELIVERABLES PAID ON A FIXED BASIS

Service agreements with deliverables paid on a fixed price basis are for services in which the quantity of units or tasks to be completed are known and defined in the agreement. Agreements for services with fixed price deliverables are for tasks that are generally more complex. The units are larger (months or quarters, for example, or a milestones, phases, and tasks) and encapsulate a required level of performance that is quantifiable and measurable. For example, agreements paying for months of prevention services for 25 youth or to create a museum exhibit (to be paid out in phases upon reaching specified percentages of completion) are frequently paid on a fixed price basis. Invoices for deliverables paid on a fixed price basis must identify the deliverable(s) that was completed and the price per completed deliverable. In addition, the invoice (or invoice backup) must demonstrate that the minimum performance level was met for each deliverable. Fixed price agreements for recipients/subrecipients of state or federal financial assistance must follow the requirements of Section 215.971, F.S.

DELIVERABLES PAID ON A COST REIMBURSEMENT BASIS

Deliverable requirements for Cost Reimbursement payment type agreements are the same as those for Fixed Price payment type deliverables described above. Therefore, the invoice must identify the deliverable(s) that were completed and the invoice (or invoice backup) must demonstrate that the minimum performance level was met for each deliverable. Additionally, the total amount requested for cost reimbursement payment type agreements must include an itemization of the costs by budget expenditure category on the invoice. The expenditure categories cited must reconcile to the categories identified in the agreement's budget. Only expenditures incurred for the completion of the invoiced deliverables may be reimbursed. Cost Reimbursement agreements for recipients/subrecipients of state or federal financial assistance must follow the requirements of Section 215.971, F.S.

Reconciliation and Fiscal Supporting Documentation Requirements for Cost Reimbursement Payments:

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 (2019-20). 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 by expenditure category:

Salaries

Timesheets that support the hours worked on the project or activity must be kept. 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 along with supporting receipts and invoices.

Other direct costs

Reimbursement will be made based on paid invoices/receipts and proof of payment processing (cancelled/processed checks and bank statements). 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.

Indirect costs

If the contract stipulates that indirect costs will be paid based on a specified rate, then the calculation should be shown. Indirect costs must be in the approved agreement budget and the entity must be able to demonstrate that the costs are not duplicated elsewhere as direct costs. All indirect cost rates must be evaluated for reasonableness and for allowability and must be allocated consistently.

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

PERQUISITES



Section 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. (https://www.myfloridacfo.com/Division/AA/Manuals/documents/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.



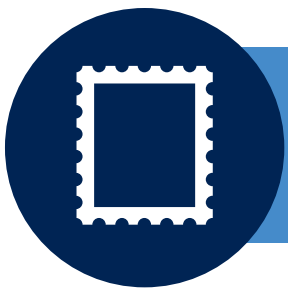
PHOTOS OF PUBLIC OFFICIALS — MAKING AND DISSEMINATING

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.

State agencies may expend small sums for the purpose of taking photographs of Department leaders so that they will be available should there be press inquiries



Payments 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 maintain documentation demonstrating the method of procurement along with supporting documentation for purchases of commodities and contractual services exceeding the threshold amount provided in s. 287.017, F.S., for Category Two.

Agencies will also need to maintain all 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. Although this documentation will not need to be submitted with payment requests, it must be furnished upon request by DFS.

COST ANALYSIS

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

PROFESSIONAL SERVICES



Invoices for payment 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. The changes in completion should have a documented basis as it relates to the project and not be strictly a function of time.
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

Expenditures from state funds for items listed below are prohibited unless “expressly provided by statute or proviso”:

- Congratulatory telegrams.
- Flowers and/or telegraphic condolences.
- Entertainment for visiting dignitaries.
- Refreshments such as coffee and doughnuts.
- Decorative items (globe, statues, potted plants, picture frames, desk plaques 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.

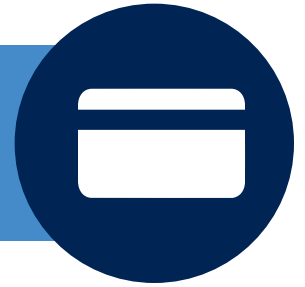


PROMOTIONAL ITEMS



Payment requests for the purchase of promotional items must cite the specific statutory authority and/or document that the expenditure is included in the agency's approved budget from which the payment is being made. Note: promotional items are generally prohibited unless expressly provided by statute or proviso.

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 AND CERTIFICATION OF GOODS AND SERVICES — DOCUMENTATION REQUIREMENTS



FLAIR AND MFMP TRANSACTIONS

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

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

Commodity purchases made through MFMP, which have been receipted through the MFMP receiving function, do not require a receiving report. Proper completion of the Receipts Tab in MFMP fulfills this requirement.

Payments for services require the contract manager's written certification that the services were satisfactorily received in accordance with the agreement terms and that payment is due in accordance with CFO Memo #5 (2019-20).

NOTE - Contractual service transactions in MFMP require the contract manager's certification per CFO Memo #5 (2019-20) on the Invoice or Exceptions Tab.

PURCHASING CARD TRANSACTIONS

Purchasing Card transactions must be supported by a receipt depicting that the goods/services were paid by credit card. A combination of documents from the vendor (such as quotes, orders, packing slips, website screen-prints) may also be required to adequately support the transaction; however, those documents must not be used in lieu of a receipt.

Receipts and supporting documentation must include the following:

1. Receipts must include:
 - a. Vendor/Merchant Name
 - b. Description of goods/services acquired (numerical codes alone, acronyms and non-standard abbreviations are not sufficient)
 - c. Units purchased
 - d. Cost per unit
 - e. Total amount of the purchase
 - f. Verification that the purchase was paid by credit card.
2. Receipts must be signed and dated by the cardholder to indicate the receipt, inspection, and acceptance of the goods/services.
3. Receipts for services must include clear evidence that the services were satisfactorily received.
4. Thermo fax receipts should not be maintained as original documents, due to the temporary nature of the documents. A copy of this type of receipt, with a statement that the "original receipt was a thermo fax document; agency records show that this obligation has not been previously paid", should be used.
5. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used on supporting documentation, unless an explanation is also included.

Statements and invoices are not acceptable unless the documents meet the criteria in the Invoice Requirements 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 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 agreement obligating the State or agency to expend state funds to discharge a debt due a person, entity or group of persons when the amount owed, pursuant to a contract, purchase order, or other form of indebtedness, 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 or other appropriate authorization
- An agreement executed after services were rendered or in non-compliance with s. 287.058(2), F.S.
- Performance of services not included in the agreement
- Services rendered after the agreement expires
- Contract Dispute

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)



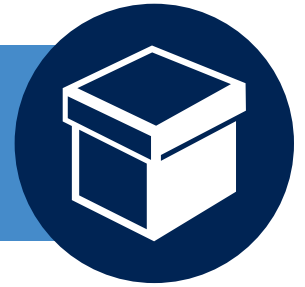
SPORTS EQUIPMENT — DEPARTMENT OF CORRECTIONS

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. The exemption is only acceptable for sales tax in the State of Florida. State agencies are liable for sales taxes on purchases or payments for 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. As such, purchasing cards are imprinted with the phrase "Tax Exempt"; however, cardholders may be required to provide their agencies' Consumer's Certificate of Exemption to Florida vendors.

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 charge amount of the sale 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., Rule 69I-42, F.A.C., and periodically the General Appropriations Act governs 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 SYSTEM

Agencies will no longer be able to request the utilization of an agency automated travel system due to the impending implementation of the Statewide Travel Management System – **STMS**.

CONFERENCE 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 cannot be claimed for reimbursement, 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 cannot be claimed for meal reimbursement 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, employee ID 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".

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." 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.” 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 are 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.



When a non-traditional accommodation is used, any additional mandatory fees such as cleaning and/or service charge fees that would normally be included in a hotel stay must be added to the nightly rate to derive the per night rate.

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.

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 standard.

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 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 NOT authorized to be reimbursed or paid from State Appropriations.

SUBSISTENCE ALLOWANCE IS AS FOLLOWS:

Breakfast

\$6.00

When travel begins before 6 a.m. and extends beyond 8 a.m.

Lunch

\$11.00

When travel begins before 12 noon and extends beyond 2 p.m.

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 from the traveler's headquarters, unless it can be demonstrated that travel from another location is more economical. 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 691-42.007(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 employee ID, 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.

METHOD AND CLASS OF TRAVEL

When the class of travel approved by the agency head is other than the "most economical class of transportation", the approval must come from the agency head as defined in Section 112.061(2)(b), Florida Statutes, and may not be delegated. A letter signed by the agency head authorizing the class of travel and describing the circumstances requiring such travel shall be attached to the travel voucher.

Agency heads should consider all travel alternatives when deciding the most economical class of transportation in carrying out the business of the agency. This could include arriving a day early in lieu of incurring the higher class of airfare.

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.



When the class of travel approved by the agency head is other than the "most economical class of transportation", the approval must come from the agency head as defined in Section 112.061(2)(b), Florida Statutes, and may not be delegated. A letter signed by the agency head authorizing the class of travel and describing the circumstances requiring such travel shall be attached to the travel voucher. Agency heads should consider all travel alternatives when deciding the most economical class of transportation in carrying out the business of the agency. This could include arriving a day early in lieu of incurring the higher class of airfare.

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.

PASSENGER 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 costs of travel for travelers who have not been assigned the use of a State P-Card. 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 <https://www.myfloridacfo.com/Division/AA/Forms/default.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 <https://www.myfloridacfo.com/Division/AA/Forms/default.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 <https://www.myfloridacfo.com/Division/AA/Forms/default.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. When using the electronic format, each agency is responsible for ensuring that the internal controls are effective so that the traveler and the individual approving the voucher are the actual individuals.

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. The taxpayer's employee identification number is 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

An account holder 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, an account holder 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 WORKS, so the individual travel costs can be associated with the cardholder and the co-traveler. The cardholder's employee ID 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 WORKS; 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 registration on one transaction, the account holder or approver should distribute the transaction in WORKS. 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

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 including recognition of volunteers. Please see the "Awards-Volunteer Recognition" section of this Guide for additional information on volunteer recognition

Section 110.504, F.S. - Volunteer benefits.



VOLUNTEER 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**



**DIVISION OF ACCOUNTING AND AUDITING
BUREAU OF AUDITING**

200 East Gaines Street
Tallahassee, FL 32399-0318

(850) 413-5510