Payment & Revenue Processing – Governmental Accounting Handbook

A COMPREHENSIVE GUIDE TO THE PAYMENT OF INVOICES & OTHER OBLIGATIONS, AND RECORDING RECEIPTS, WITH FLORIDA GOVERNMENTAL ACCOUNTING BASICS

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JUSTICE ADMINISTRATIVE COMMISSION – ACCOUNTING OFFICE
221 NORTH BROWNOUGH STREET, TALLAHASSEE, FLORIDA
HANDBOOK FEATURES:

STATE GUIDELINES AND RULES • FLORIDA STATUTE REFERENCES • INVOICE PAYMENT DOCUMENTATION REQUIREMENTS • LIFECYCLE OF A BATCH • TRAVEL REIMBURSEMENTS • REVENUE PROCESSING • DEPOSIT VERIFICATIONS • JOURNAL TRANSFERS OVERVIEW • PROMPT PAYMENT POLICIES • FLAIR INQUIRIES • COMMON QUESTIONS • RESEARCHING PAYMENTS AND RECEIPTS • FLAIR ACCOUNTING AND STATE OF FLORIDA ACCOUNTING CYCLE • LINKS TO THE REFERENCE GUIDE TO STATE EXPENDITURES • AND MORE
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Justice Administrative Commission Overview

The Justice Administrative Commission (JAC), created in 1965, provides administrative services on behalf of 49 judicial-related entities.

Currently, the JAC administratively serves 20 Offices of State Attorney, 20 Offices of Public Defender, 3 Offices of Capital Collateral Regional Counsel, 5 Offices of Criminal Conflict and Civil Regional Counsel, and the Statewide Guardian ad Litem Program. Services provided are primarily in the areas of accounting, budget, financial services, and human resources. While the JAC administratively serves these offices, the JAC does not supervise, direct, or control the offices it serves. In Florida, collectively the JAC and the 49 judicial-related entities together are defined as Justice Administration.

The JAC also provides compliance and financial review of billings for services provided by private court-appointed attorneys representing indigent citizens and associated due process vendors.

The Commission is comprised of two State Attorneys, appointed by the President of the Florida Prosecuting Attorneys Association, and two Public Defenders, appointed by the President of the Florida Public Defender Association. The Commission appoints an Executive Director, who is charged with oversight of necessary staff to efficiently and effectively carry out the JAC’s duties.

Our Vision: To be a model of exemplary state government and provide unparalleled services.

Our Mission: To support the entities we serve and Florida’s judicial system with fiscal controls, best practices, and exemplary service.

JAC’s Core Values: We take great pride in exemplary service, adaptability, honesty, integrity, and diversity, as well as respectful and ethical conduct.

JAC’s Core Competencies:

1. Administrative Service
2. Communication and Collaboration
3. Prompt-Payment
4. Fiscal Accountability
5. Continuous Improvement and Innovation

The JAC offices are housed in the City Centre Building, 227 North Bronough Street, Suite 2100 Tallahassee, Florida.
The JAC Accounting Section – Overview

JAC’s Accounting Section processes disbursement and revenue transactions for the agencies of Justice Administration in the areas of: operations, due process, civil commitment, ordinary witness funding requests, and juror cost distributions. The Section serves as a liaison between the agencies we serve and the Departments of Financial Services and Revenue. The Section reviews disbursements and revenue transaction for accuracy and compliance with applicable statutes and state rules. JAC’s Accounting Section is comprised of two units, Disbursements and Revenue.

Disbursements Unit - Overview

The Disbursements Unit processes payments related to agency operations, case-related services (including criminal due process and certain civil commitment cases), ordinary witness funding requests, jury cost distributions, and general accounting services for the 50 entities of Justice Administration.

The Disbursements Unit reviews disbursement transactions for adherence with ss. 29.005, 29.006, 40.29, 43.16, 112.061, 215.422, 394.910, and 215.97, F.S., and others; as well as adherence to the Department of Financial Services (DFS) Policies and Procedures Memoranda, Florida Administrative Code (F.A.C.), and Reference Guide for State Expenditures (RSGE). Please note: Rules 69I-24 and 69I-40, F.A.C., cover most aspects of invoice payments and DFS requirements.

Purchasing

Purchasing General Guidelines – Operations

Purchases with state funds should be limited to those that are clearly authorized by state law. When purchasing commodities or services, the unit rate or fixed price should be provided in writing from the vendor to the agency contemplating the purchase prior to committing state funds (where possible). If the purchase is related to agency operations (not case-related) an Authorization Form or other preauthorizing document should be created indicating the details of the purchase; that is, what the agency agrees to pay. See an example below of adequate purchasing details to be included on an Authorization Form.
It is recommended when purchasing with state funds (when possible) to take advantage of the state term contracts negotiated by the Department of Management Services (DMS) on behalf of all state agencies. Usually the negotiated rates are advantageous and the vendors have been determined to be a qualified resource. There are state term contracts covering almost any need of state agencies. In some cases, state agencies are required to use state contracts. For example, the car rental contract with Enterprise Car Rental should be used when renting cars for state business. One benefit for using the Enterprise contract is the liability insurance provided.

The DMS purchasing website is: [http://www.dms.myflorida.com/business_operations/state_purchasing](http://www.dms.myflorida.com/business_operations/state_purchasing)

**Agreements for Services & State Financial Assistance – Operations**

Agreements for services are used to purchase time and effort rather than commodities. These agreements may be in the form of: an Authorization, Memorandum of Understanding (MOU), Memorandum of Agreement (MOA), Contract, Grant, or other. As with the purchase of commodities, when purchasing services, the unit rates charged for time and effort should be agreed upon prior to committing state funds. An Authorization Form may be used in many cases to detail the services requested and rates of compensation.

When entering into contracts, MOUs, or other agreements for services, at a minimum the agreement should have the following.

1. Scope of Work – A scope of work that clearly establishes the tasks that the recipient or sub-recipient is required to perform.
2. Deliverables – Specific, quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work, must specify the required minimum level of service to be performed, and the criteria for evaluating the successful completion of each deliverable. (Reports alone may not be presented as a deliverable.)
3. Documentation Requirements – The documentation required to evidence the completion of all required tasks specified in the agreement.
4. Remedies/Penalties – Actions that may be imposed if services are not performed in accordance with the agreement.
5. Payment method – Description of invoicing requirements and payment cycle.

Contracting requirements when committing state funds may be complex and are governed by Florida Law, DFS Memos, and the RGSE. Please consult the appropriate authority to determine the exact requirements for each type of contract. The following are sources that may be helpful when entering into contracts.

4. Section 215.971, F.S. – Agreements Funded with State or Federal Financial Assistance
5. Section 215.422, F.S. – Payments, Warrants, Invoices; Processing and Time Limits
Purchasing General Guidelines – Case Related (Due Process)

Purchasing for case-related activities falls under slightly different guidelines based on an understanding reached between DFS and JAC in April 2013. Below please find the relevant excerpt from the email describing the agreement.

From: Smith, Christina
Sent: Thursday, April 11, 2013 8:59 AM
To: 'Rip Colvin'
Cc: Whitfield, Paul; Merry, Mark A; Anderson, Laura; Sweet, Rick
Subject: Recap of Decisions - JAC/DFS Meeting

Per our meeting with JAC on Tuesday, March 5, we have agreed to the following:

- For Due Process payment submission – JAC will modify the certification statement* on the Due Process batch sheet to address satisfactory receipt of services and approval of invoices. Language will also be added that addresses documentation of the authorization of purchase and identification of agreed rates. DFS will provide/approve language to be used in the batch sheet certification statement. Due Process Batch Sheet that is signed by the Finance and Accounting Director or equivalent for each Circuit.

*Suggested Statement language –

   I certify, by evidence of my signature below, the information on this form is true and correct; that all goods and services have been satisfactorily received, and that payment is in accordance with the authorized rate of compensation. I also certify that the Circuit will maintain the documentation that authorizes the purchases and agreed rates and will be made available upon request.

DFS will periodically sample Due Process transactions to provide assurance of compliance.

- For Non-Due Process payments – JAC will submit documentation that authorizes the purchase with the payment request so invoiced rates can be verified against the agreed rates. The authorizing document may be in the form of a purchase order, contract, grant, MOU, memo, email, etc. In the event of a verbal authorization, a statement will be provided that states there was a verbal agreement and what where the agreed terms. Certification statements regarding receipt of services and approval of payments will remain the same.

Christina Smith, Director
Division of Accounting and Auditing
Department of Financial Services

Due Process/Case Related expenditures should be limited to those expenditures that are reasonable costs related to cases. See ss. 27.702, 29.005, and 29.006, F.S.

When procuring case-related goods and services, offices/entities are not required to provide a preauthorizing document such as an Authorization Form with the invoice for payment; however, offices are not prohibited, either. Offices should, however, document the agreed-upon rates for

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services with the anticipated contractor before committing state funds for both case-related and operations expenditures. The statement at the bottom of the batch sheet affirms that rates have been agreed to and the payment is in accordance with those rates.

**Separation/Segregation of Duties**

According to the American Institute of CPAs, “Segregation of Duties (SOD) is a basic building block of sustainable risk management and internal controls for a business. The principle of SOD is based on shared responsibilities of a key process that disperses the critical functions of that process to more than one person or department. Without this separation in key processes, fraud and error risks are far less manageable.” (AICPA.org)

Purchasing of goods or services and paying of invoices related to those purchases are key processes within each office. In order to reduce the risk of fraud and errors, it is essential that proper segregation of duties between these processes be implemented. For example, the person procuring the goods or services should not be the same person approving the invoice for payment and distributing the warrant to the vendor in payment of the goods or services; without any other oversight. Segregation of duties should be clearly indicated or controlled via an employee’s position description, as well proper security settings within information technology systems used to perform the processes (e.g., Business Office Management System/BOMS).

An example of an appropriate segregation of duties is when the employee purchasing goods or services would not then process the invoice for payment. He/she would instead “hand off” the procurement information to the invoice processor to process the payment. In each role, it is also advisable (where possible) to have more than one person approving the purchase and more than one person approving the invoice for payment. If the purchase is of a significant dollar amount, three to four people (including management) should be involved in the procurement and invoice payment.

Segregation of duties not only deters fraud, it also assists in detecting errors and duplicate payments. A “second set of eyes” is a good internal control.
Payment Processing – General

According to the RGSE, Rule 69I-40, F.A.C., and best business practices, the following are general documentation requirements for state agencies when paying for goods and services from state funds:

1. Invoice
2. Authorization to incur the expenditure with specified rates of compensation (Authorization Form or other pre-authorizing document) (required for operations expenses, optional for case related expenses)
3. Procurement method, where applicable
4. Documentation evidencing the receipt of good and services
   a. May be evidenced on the “three date stamp”
   b. Signed receiving report or similar document showing receipt of goods and services
   c. Other internal signed documentation indicating goods or services were received
5. Any additional documentation that shows compliance with applicable laws and rules

Invoices Submitted for Payment – Requirements

According to the RGSE, “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.”

Invoices submitted to JAC or directly to DFS for payment should adhere to the following DFS requirements. (See also RGSE and Rule 69I-40.002, F.A.C.)

1. Invoices must be legible.
2. Invoices for commodities must clearly reflect a description of the item or items, number of units and cost per unit. Numeric code descriptions alone are not sufficient.
3. Invoices for services must clearly reflect the specific deliverables that must be provided and accepted prior to payment (i.e. the description of the service and the hourly rate or other unit rate should be clearly indicated).
4. A statement should not be used as the payment instrument unless it can be clearly shown that the vendor intended it to be used as an invoice and it meets all invoice requirements. No previous balances should be paid unless supported by an unpaid invoice.
5. Invoices should be processed in FLAIR within 20 days or less of receipt of invoice and approval of goods and services.

Exemption From Florida Sales Tax for State Agencies

State agencies are not required to pay Florida Sales Tax on the purchase of goods and services in Florida. Section 212.08(6), F.S., provides this exemption. State agencies should obtain an Exemption Certificate from the Florida Department of Revenue. Please note the following information related to sales tax exemptions:
The Exemption Certificate and/or the Certificate number assigned to an individual agency should be presented to the vendor in order to ensure that Florida sales tax is not charged.

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 employee should be reimbursed for any sales tax paid when purchasing items on behalf of the state (s. 212.08, F.S., and RGSE).

State of Florida agencies should pay sales taxes for out-of-state purchases and any taxes other than Florida Sales Tax.

Prompt Payment of Invoices

“Prompt Payment” is the terminology used to describe the statutory requirement that state agencies pay obligations of the state within a period of 40 calendar days from the date the obligation is eligible for payment. (For health care providers the time-frame is 35 calendar days.)

The 40 day compliance period is broken down as follows: 20 days for the agency to submit a payment to DFS for processing, and 20 days for DFS to review and issue a payment. The agency is considered out of compliance if an invoice is not submitted to DFS within 20 days. In addition, interest may be owed to the vendor if the warrant (check) is not issued within 40 days.

Transaction Date Determination

The Transaction Date (TRN-DT) is the Florida Accounting Information Resource (FLAIR) accounting system term for the data element that tracks the prompt payment compliance of invoice payments. The TRN-DT is entered each time an invoice paid via FLAIR. In order to determine the TRN-DATE the following methodology is employed:

1. Each invoice submitted for payment should include the following three dates indicated on the invoice. The documentation of these dates is generally provided by the “Three Date Stamp.” The dates are:
   a. Date the invoice was received by the agency*
   b. Date the goods or services were received
   c. Date the goods or services were inspected and approved (should be five days or less after receipt of goods or services)

2. Additionally, confirmation that the vendor has a verified Substitute Form W-9 on file with the Department of Financial Services (DFS) (for most vendors) is necessary.

The Transaction Date (TRN-DT) is the latter of the dates above in numbers 1, 2, & 3. If a vendor neglects to register their Substitute W9 and the registration occurs later than the other three dates, the TRN-DT may be changed to the W9 registration date. The TRN-DT is used to monitor compliance with the prompt payment requirements.

*For the purposes of determining the receipt of invoice date, the agency or the judicial branch is deemed to receive an invoice on the date on which a proper invoice is first received at the place designated by the agency or the judicial branch (s. 215.422, F.S.).
**Vendor Interest Calculation based on the FLAIR Transaction Date**

FLAIR will automatically calculate whether interest is owed to a vendor by comparing the TRN-DT with the warrant date. If more than 40 days has elapsed (35 for healthcare providers), an interest calculation is automatically furnished (via a FLAIR report). If the amount of interest is greater than $1.00, the state agency is required to pay to the vendor the interest owed (within 15 days). Note: if the vendor refuses the interest payment, the agency must document that refusal and at that time is relieved of the obligation to pay the interest.

The interest rate is determined by DFS.

**Taxpayer Identification Number Verification for Vendors**

Most vendors** are required to present to the State of Florida a verified taxpayer identification number (TIN) in order to receive payment from the State Treasury. The verification is done through the DFS Substitute W9 vendor registration system. The step-by-step instructions for registering the substitute W9 is available on the JAC website: www.justiceadmin.org.

Note: If the vendor has presented the state agency with an invoice for goods or services, but delays in registering their TIN, interest will not accrue to that vendor if the lack of registration is the only impediment to paying the invoice.

**FLAIR is programmed to prohibit processing most invoice payments when the W9 registration/TIN verification for the vendor has not been completed. This requirement has exceptions. Certain types of payments to vendors (non-1099 reportable) are exempt from the substitute W9 registration. Please consult the JAC Master Object Code List to identify the types of payments that do and do not require the vendor to register the substitute W9. Purchasing Card approvals in FLAIR do not require the vendor to complete the substitute W9.**
Batch Processing (Invoice Payments) – JAC Accounting

A “Batch Sheet” is an authorizing document provided to JAC from a Justice Administration office requesting payment of an obligation (usually an invoice or travel reimbursement). The batch sheet, which provides the FLAIR accounting information, vendor, invoice number, authorizing signatures, and more, is a formal request to the JAC Accounting Section to make a payment(s) on the behalf of that particular office, may be submitted to JAC in one of four ways: 1) via email to: batchprocessing@justiceadmin.org, 2) via an upload through JAC’s website** (requires a login provided by JAC)—the upload website is: https://www.justiceadmin.org/login/login.aspx 3) via the BOMS web service upload to JAC 4) via US mail or delivery service to JAC’s office in Tallahassee.

**Uploading batches via JAC’s website or via BOMS web service are the most secure and recommended methods for submitting batches to JAC.

<table>
<thead>
<tr>
<th>Object</th>
<th>Amount</th>
<th>Vendor Total</th>
<th>Vendor Name</th>
<th>Vendor No</th>
<th>Trans Date</th>
<th>Invoice No</th>
<th>Case Information</th>
</tr>
</thead>
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<td>$ 50.00</td>
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<td>9/2017</td>
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<tr>
<td>210000</td>
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<td></td>
<td>P566333888001</td>
<td>7/2017</td>
<td>56789</td>
<td></td>
</tr>
</tbody>
</table>

Batch Total: $ 65.00

I hereby certify that the above transactions are in accordance with the Florida Statutes and all applicable laws and rules of the State of Florida, and by signature of the person(s) below, this information on this form is true and correct that all goods and services have been satisfactorily received. Authorize and that payment is in accordance with the authorized rate of compensation. I also certify that this document will retain the documentation that authorizes the purchase and signed rates and will be made available upon request.

Authorized By: Betty Boss
Title: Fiscal Administrator
Date: 9/10/2017

Prepared By: Andrea Accountant
Title: Fiscal Assistant
Date: 10/9/2017

Data Received by JAC

Special Instructions:
Office Sends Batch Sheet, Invoice, and Other Backup as one “Payment Package” to JAC for Processing

JAC Mail Room Routes Batch Sheets to the Proper Folders in JAC’s Electronic Document Management System

State Attorney of Public Defender
Due Process/CCSVP
Processed by JAC Accountant,
CCSVP by Deputy Director

State Attorney of Public Defender Operations
Processed by JAC Accountant

Guardian ad Litem, Regional Counsel,
or Capital Collateral Regional Counsel – Operations & Due Process
Processed by JAC Accountant

JAC Accountant Retrieves Batches for Assigned Offices, Audits Batches, Processes Payment in FLAIR, and Prints Reports for Quality Assurance Purposes

If OK, Batch is Transmitted to Voucher Processing Unit

Another JAC Accountant Reviews Reports and FLAIR Entries for Accuracy

If not OK, Batch is Sent Back to JAC Accountant for Correction

JAC’s Voucher Processing Unit Prints Vouchers Daily from Work Entered the Previous Day

JAC’s Voucher Processing Unit Compiles Voucher Packet in JAC’s Electronic Document Management System and Sends Packets to DFS as Needed

Daily, JAC Picks up Warrants (Checks or EFT Stmts.) From DFS for Distribution to Offices
Prohibited Expenditures

As indicated in the RGSE the following information is provided regarding expenditure limitations.

“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 (e.g., portable heaters, fans, refrigerators, microwaves, clocks for private offices, coffee pots and supplies), 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. 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.” (RGSE)

Special Invoice Processing

Additional rules and documentation requirements apply to certain invoice payments. This section will describe some of those special invoices.

Advance Payments

The State of Florida, as a general rule, does not authorize payments for goods or services that have not been received and approved, except when advance payment is specifically authorized by the General Appropriations Act (GAA) [see s. 216.181(6)(a), F.S.] or when necessary for agency operations. Certain circumstances may require advance payments. Rule 69I-40, F.A.C., identifies when advance payments are allowable.

Advance Payment – No Prior Approval Needed
If the advance payment is for maintenance agreements, software license agreements, or subscriptions, the amount is less than $35,000.00, and the payment is for one of the following circumstances, advance payment is allowable without prior approval.

1. Advance payment will result in a savings to the state (this should be backed up by documentation showing the savings).
2. The goods or services are essential to the operations of the state agency and are available only if advance payment is made (this should be backed up by documentation showing the savings).
3. Advance payment is related to start-up costs or contracted services authorized in the GAA [see s. 216.181(6)(b), F.S.].

Advance Payment – Prior Approval Needed
Rule 69I-40, F.A.C., and s. 216.181(6)(a)-(b), F.S., also describe the circumstances for which advance payments may be made with prior approval from DFS. If the amount of the payment exceeds $35,000.00 prior approval from DFS is needed for any type of payment. A detailed
memo describing the need for advance payment must be submitted to DFS, Bureau of Auditing, and approved by DFS prior to initiating payment to the vendor in FLAIR. The following may serve as justification for advance payments and should be included in a memo to DFS.

1. Advance payment will result in a savings to the state (this should be backed up by documentation showing the savings).
2. The goods or services are essential to the operations of the state agency and are available only if advance payment is made (this should be backed up by documentation showing the savings).
3. Advance payment is related to start-up costs or contracted services authorized in the GAA (see s. 216.181(6)(b), F.S.).

**Advance Payments – Other Circumstances**

DFS also allows advance payments for the following:

1. Airline tickets
2. Documents/records (Information and Evidence) that must be paid in advance
3. Conference/training registrations (fees reduced for early registration or to reserve a spot)

**Florida Bar Dues**

Florida Bar dues are payable from state funds only when specifically authorized by law. If authorized by law, and agency head may expend state funds for Florida Bar dues for attorneys employed by the state agency as legal staff. In addition, the following information must be provided when paying Florida Bar dues from state funds.

1. Name of attorney(s).
2. Letter or memo stating the attorney(s) are employed as legal staff.
3. Florida Bar annual membership fee statement indicating the dues owed for each attorney, or if reimbursing for paid dues, a receipt, cancelled check, or other information indicating the amount and date the dues were paid by the attorney.
4. Florida Bar open records certification.
5. Excerpt from the General Appropriations Act authorizing payment of bar dues.

Florida Bar dues may be paid directly to the Florida Bar on behalf of an employed attorney or reimbursed to the attorney. Proof of Florida Bar dues payment should be submitted when reimbursing the employee.

The following dues are not authorized to be paid from state funds: local bar dues, bar dues applicable to another state or jurisdiction, unless it can be demonstrated that membership is essential to the performance of the attorney’s duties (see RGSE).

**Membership Fees/Dues**

The paying of membership dues is governed by s. 216.345, F.S., which states in part, “A state department, agency, bureau, commission, or other component of state government, or the judicial branch, upon approval by the head or the designated agent thereof, may utilize state funds
for the purpose of paying dues for membership in a professional or other organization only when such membership is essential to the statutory duties and responsibilities of the state agency."

Agencies may pay membership dues from state funds if the membership meets the criteria defined in s. 216.345, F.S.; additionally, the organization to which the agency wishes to become a member must also provide a statement that the membership records of the organization pertaining to the state agency are subject to the provisions of s. 119.07, F.S., that its records are available for public inspection [See Rule 69I-40.002(11), F.A.C., and s. 119.01(3), F.S.].

**Purchase of Motor Vehicles**

Motor vehicles may be purchased by state agencies only if funds are appropriated by the Legislature specifically for motor vehicles, usually during the regular Legislative session. If a car is damaged beyond repair and the office has an urgent need for a replacement prior to the next Legislative session, the Legislature may provide funds (via a budget amendment) to purchase a car during the fiscal year. In either scenario, a special category is assigned to the funds appropriated for motor vehicles. That category is: 100021-Acquisition - Motor Vehicles.

As indicated by Rule 69I-40.002(17), F.A.C., in addition to a specific appropriation for the purchase of motor vehicles, the following must be included with the invoice for payment of a motor vehicle.

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 in the GAA
2. Evidence of approval from DMS, Fleet Management
3. A copy of the Authorization Form, authorizing the purchase

**Repairs and Maintenance of Motor Vehicles**

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.

**Satisfactory Service Awards for State Employees**

As described in s. 110.1245, F.S., each agency head is authorized to expend state funds for giving awards in the following situations.

1. Retiring state employees whose service has been satisfactory may be awarded suitable framed certificates, pins, and other tokens of appreciation and recognition. Awards may not exceed $100 each, plus applicable taxes*.
2. Each department head is authorized to incur expenditures to award suitable framed certificates, pins, or other tokens of recognition to state employees who demonstrate satisfactory service in the agency or to the State, in appreciation and recognition of such service. Such awards may not exceed $100 each, plus applicable taxes*. 

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*Applicable taxes refer to the tax on awards, which includes state and federal taxes.
3. Any appointed member of a state board or commission, whose service to the state has been satisfactory, upon the expiration of the board or commission member's final term in the position may be awarded suitable framed certificates, plaques, or other tokens of appreciation and recognition not to exceed $100 each, plus applicable taxes*.

*The cost of the award itself must be $100 or less. If taxes are paid by an employee purchasing an award on behalf of the agency, the taxes in excess of $100 may be reimbursed to the employee.

Volunteer Recognition Awards

As described in ss. 110.503(5) and 110.504(6), F.S., agencies may expend state funds to recognize volunteers for outstanding service to the state. The following situations apply to volunteer recognitions.

1. Each agency using the services of volunteers is authorized to expend state funds not to exceed $100 each, plus applicable taxes, for suitable framed certificates, plaques, or other tokens of recognition to honor, reward, or encourage volunteers for their service.

2. Agencies may provide incidental recognition benefits or incidental non-monetary awards to volunteers serving in state agencies which award, recognize, or encourage volunteers for their service. The awards may not exceed $100 each, plus applicable taxes.

Training Courses and Fees

Agencies may pay for education and training courses that are directly related to an employee’s current job duties and provide a benefit to the state. Sections 110.105 and 110.1099, F.S., provide a framework for statutory intent regarding employee training.

Additionally, the RGSE, page 25, requires the following to be included with invoices for training courses, “the invoice submitted for payment must include the employee’s position title and the benefits to the State.”

Application for Refund

If a person or organization provides monies (e.g., check, cash, money order) to the state in error, the person or company may request a refund. Section 215.26, F.S., describes the authority to refund monies previously submitted to the state for a period of three years after the money has been collected by the state, if collected in error. DFS requires the Application for Refund Form (DFS-AA-4) to be completed by the person or organization requesting the refund. The completed, signed refund form is processed by the Disbursements Unit and may be submitted with a batch sheet for processing. A blank refund form may be found in the Appendix.

Reimbursements for Expenses Other than Travel

State employees may pay for supplies, awards, copies, course registrations, and other items on behalf of a state agency with personal funds. Purchases made by an employee on behalf of a state agency are held to the same standard as any purchase with state funds, that is,
“should be limited to those that are clearly authorized by state law” (RGSE). These purchases may be reimbursed to the employee. The form “Reimbursement Voucher for Expenses Other than Travel” should be completed and signed by the employee and a 2nd person approving the reimbursement. Receipts and other relevant supporting documentation should be provided with the form demonstrating the expenditure of personal funds (e.g., check, credit card receipt). A copy of the form can be found on the JAC website.

Reimbursement payments to employees should be processed with the appropriate object code as listed below:

1. 392000 – Reimbursement Other than Travel
2. 461400 – Fees-Registration/Training-Employee Reimbursement

By using a “reimbursement” object code, the FLAIR system will NOT produce a Federal 1099 form for the employee. If a “regular expense” object code is used to reimburse an employee, that employee may receive a Federal 1099 form at the end of the calendar year. FLAIR will mark the payment with a “regular” object code as taxable income.

Purchasing Card Program – PCard Transactions in FLAIR

The purchasing card (PCard) has streamlined the purchasing process, improved management reporting, and reduced the cost of making small dollar purchases. Purchases made using a PCard are held to the same standards, rules, and regulations as any other agency purchase and disbursement, and “should be limited to those that are clearly authorized by state law” (RGSE).

The PCard works just like a personal or corporate credit card. It can be presented to any merchant that accepts VISA. The difference with the PCard is that all transactions are posted to the PCard Module in FLAIR, approved by the office that incurred the charge, and then approved by JAC.

When a PCard is used, the charge is electronically submitted to FLAIR nightly and routed to the office staff designated in FLAIR to approve the charge (none as approvers). Each local office is responsible for obtaining and verifying the receipts related to PCard purchases and ensuring the charges in FLAIR are correct and valid. The local office approves the charge in FLAIR and the charge is then routed via FLAIR to JAC.

The Disbursements Unit provides the final approval in FLAIR for PCard charges approved at the local office. The Disbursements Unit staff will provide assistance where needed to ensure the charges are paid from the appropriate FLAIR account and that any credits are properly recorded.

JAC’s Financial Services Section administers the PCard program for all offices of Justice Administration. The JAC PCard Plan, PCard Guidelines, PCard Forms, FLAIR PCard Approval Handbook, and more are available on JAC’s secure website, https://www.justiceadmin.org/login/login.aspx (requires a login provided by JAC).
Travel Expenditures

Authority to Expend State Funds for Travel

According to the RGSE, “Expenditures properly chargeable to travel include registration payments, reimbursements of mileage for privately-owned vehicle, per diem and subsistence allowance, common carrier transportation, and other expenses incidental to travel which are authorized by state law.”

Section 112.061, F.S., Rule 69I-42, F.A.C., Laws of Florida, and DFS Agency Addressed Memos, taken together provide the rules for paying travel expenses.

According to s. 112.6061(3)(a), F.S., “All travel must be authorized and approved by the head of the agency, or his or her designated representative, from whose funds the traveler is paid. The head of the agency shall not authorize or approve such a request unless it is accompanied by a signed statement by the traveler’s supervisor stating that such travel is on the official business of the state and also stating the purpose of such travel.” (Included on the travel voucher).

General Principles Governing Travel

1. It is generally expected that the most economical means of transportation and the most direct route should be used when traveling on state business. However, there are instances when this is not required.

2. When securing a hotel room or other lodging, when an overnight stay is required, the room rate should not exceed $150 per traveler per day (employees). However, there are certain circumstances when this rule may be waived.

3. If a trip for any traveler is less than 24 hours and there is no overnight stay, the traveler MAY NOT be paid for meals. He or she may be paid for mileage (if traveling in a personal vehicle) or other incidental expenses such as fuel, tolls, parking fees, etc., but not for meals. This is considered “Class C” travel and is not permitted except in very specific circumstances, that is, when travelers are working in an emergency/disaster situation, when a state of emergency has been declared by the Governor (see RGSE).

4. Travel activities for state employees should be limited to those that are “critical to the mission” of the state agency. Many offices have elected to provide a “Mission Critical Travel Memo” signed by the agency head which outlines in detail the types of travel deemed “mission critical.” This memo is kept on file at JAC and DFS. This is one method to document critical travel activities for an agency.

5. When traveling by common carrier (i.e. airline, train, or car rental) agency employees should use a state term contract if one is available for the common carrier. For example, Enterprise/National is the state term contractor for renting vehicles and should be utilized if a car rental is needed when traveling on state business.

6. When submitting a Voucher for Reimbursement of Travel Expenses (travel voucher), the travel voucher should tell the “whole story” of the travel and should be accompanied by all receipts and other relevant documentation related to the trip(s).
Computing Travel Expenses

Computing Travel Times

Computation of travel time is based on a 24-hour clock and quarterly intervals within the 24-hour period. Eligibility for meals and per diem is based on the traveler’s departure date and time, and return date and time as applied to the 24-hour clock.

Per Diem Clock

![Per Diem Clock Diagram]

Travel Classifications – Using 24 Hour Clock

As described in s. 112.061(5)(a)-(b), F.S., and Rule 69I-42.006, F.A.C., travel is classified into three distinct classifications:

1. **Class A Travel** – 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** – 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 (VERY RARE)** – short or day trips in which the traveler is not away from his/her official headquarters overnight. **Class C travel payments are NOT authorized to be paid at this time** unless the meals are related to an emergency/disaster situation, when a state of emergency has been declared by the Governor.

Additionally, the RGSE indicates the following regarding Class C travel, “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.”

Per Diem and Subsistence Allowance – Calculations and Rates

Per Diem is defined as “by the day” and is the daily allowance for living expenses while traveling in connection with one’s work (source: Dictionary.com). Section 112.061(6)(a)1., F.S., establishes the rate for per diem at $80.00 per day ($20.00 per quarter).

Within a 24 hour period a traveler's reimbursement is calculated via one of the following methods:

1. Per diem of $80.00/day ($20.00/quarter day) OR
2. Actual expenses for hotel, transportation, plus subsistence allowance (meals).

A traveler may switch from actual expenses to per diem only when on Class A travel on a midnight to midnight basis.

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.)

*If a meal is provided as a part of a conference registration fee paid by the state, the meal should be deducted from the traveler’s reimbursement even if he or she decides not to eat the meal. A continental breakfast is considered a meal (see RGSE).

Distance Limitation for Paying Lodging and Per Diem

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 (see RGSE). Criteria for approval shall include late night or early morning job responsibilities and excessive travel time because of traffic conditions (see Rule 69I-42.006, F.A.C.).

Travel – Definitions of Terms

Traveler – A public officer, public employee, or authorized person, when performing authorized travel. [s. 112.061(2)(f), F.S.]

Officer or public officer – An individual who in the performance of his or her official duties is vested by law with sovereign powers of government and who is either elected by the people, or commissioned by the Governor and has jurisdiction extending throughout the state, or any person lawfully serving instead of either of the foregoing two classes of individuals as initial designee or successor. [s. 112.061(2)(c), F.S.]
**Employee or public employ** – An individual, whether commissioned or not, other than an officer or authorized person as defined herein, who is filling a regular or full-time authorized position and is responsible to an agency head. [s. 112.061(2)(d), F.S.].

**Authorized person** – A person other than an employee or public officer authorized by the agency head to incur travel expenses in performance of official duties. [s. 112.061(2)(e), F.S.].

**Official Headquarters** – The city or town to which the person is assigned or the majority of work is located [s. 112.061(4), F.S.]. Special circumstances may alter this designation as defined by s. 112.061(4)(b)-(c), F.S.

**Point of Origin** – The geographic location of a traveler's official headquarters or the geographic location where travel begins, whichever is lesser distance from the destination (see RGSE). Employees' and state officials' travel expenses are generally calculated using the point of origin.

**Common carrier** – Train, bus, commercial airline operating scheduled flights, or rental car of an established rental car firm (see RGSE).

**Privately owned vehicles** – May be used for official state travel at the discretion of the agency head (see RGSE).

**Conference** – The coming together of persons with a common interest or interests for the purpose of deliberation, interchange of views, or for the removal of differences or disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops which are large formal group meetings that are programmed and supervised to accomplish intensive research, study, discussion and work in some specific field or on a governmental problem or problems. A conference does not mean the coming together of agency or interagency personnel [Rule 69I-42.002(3), F.A.C.].

**Authorization to Incur Travel Expenses Form (AITE)**

The AITE (DFS-AA-13) should be used by all state officers, employees, and authorized persons when requesting approval for the performance of travel to a convention or conference. The form shall be signed by such person and his or her supervisor, stating that the travel is to be incurred in connection with official business of the State [see Rule 69I-42.003(2), F.A.C.]. **Note: this form is currently required for travel to conferences and convention ONLY, but it may be utilized with any travel as a pre-authorizing document if desired by the agency as a best practice.**

The AITE should be prepared prior to attendance at a conference or convention and should reflect the **estimated cost for the trip.** The following information should be provided on the AITE:

1. Purpose of the trip and destination;
2. Explanation of benefits to the state;
3. Departure and return dates;
4. Registration fee;
5. Transportation and lodging information;
6. Total estimated cost; and
7. Three signatures: traveler, supervisor, and agency head.
Voucher for Reimbursement of Travel Expenses – Guidelines

The Voucher for Reimbursement of Travel Expenses (Travel Voucher) Form DFS-AA-15, (revised 07/06) shall be used by travelers when requesting claims for reimbursement of travel expenses and shall be prepared in strict compliance with s. 112.061, F.S. All copies or electronic transmissions of travel vouchers (Form DFS-AA-15 or other approved form) submitted to the Chief Financial Officer for reimbursement of travel expenses shall contain the signatures of the traveler and the official authorizing the travel [excerpt from Rule 69I-42.003(1), F.A.C.].

Completing the Travel Voucher – General Guidelines for All Types of Travel

In order to smoothly process travel and ensure payment by DFS, each travel voucher should be legible and contain the following:

1. **Name of Traveler**
2. **Agency**
3. **Headquarters and city of residence**
4. Mark one of the following: **Officer/Employee, Non-employee Independent Contractor, or Other Personal Services (OPS)** [Sample below]

   | CHECK ONE: X OFFICER/EMPLOYEE ___ NONEMPLOYEE IND. CONTRACTOR ___ OPS |

5. **Date column**: each day of travel should be listed on a separate line.
6. **Point of origin to destination column**: list city to city or vicinity travel. [Sample below.]

<table>
<thead>
<tr>
<th>Date</th>
<th>Travel Performed</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/02/16</td>
<td>Tallahassee to Altamonte Springs</td>
</tr>
<tr>
<td>05/03/16</td>
<td>Altamonte Springs Vicinity</td>
</tr>
<tr>
<td>05/04/16</td>
<td>Altamonte Springs Vicinity</td>
</tr>
<tr>
<td>05/05/16</td>
<td>Altamonte Springs to Tallahassee</td>
</tr>
</tbody>
</table>

7. Describe the **purpose or reason for the trip** clearly, for example: Attend JAC Conference; Legislative Meetings in Tallahassee; Deposition; Visit Client; Attend Training; and so on.
8. **Hour of departure and hour of return** column, be sure to indicate A.M. or P.M.
9. **Meals column** (class A or B only): enter the total amount allowed for meals for the day, keeping in mind the departure and arrival times and any meals included with a conference fee (breakfast $6, lunch $11, dinner $19). [Sample below.]

<table>
<thead>
<tr>
<th>Date</th>
<th>Travel Performed</th>
<th>Purpose or Reason</th>
<th>Hour of Departure</th>
<th>Meals for A &amp; B Lodging Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>05/02/16</td>
<td>Tallahassee to</td>
<td>Justice Administrative Commission Conference 2016</td>
<td>11:00 AM</td>
<td>$30.00 pcard</td>
</tr>
<tr>
<td>05/03/16</td>
<td>Altamonte Springs to Vicinity</td>
<td>Justice Administrative Commission Conference 2016</td>
<td>11:00 AM</td>
<td>$36.00 pcard</td>
</tr>
<tr>
<td>05/04/16</td>
<td>Altamonte Springs to Vicinity</td>
<td>Justice Administrative Commission Conference 2016</td>
<td>11:00 AM</td>
<td>$36.00 pcard</td>
</tr>
<tr>
<td>05/05/16</td>
<td>Altamonte Springs to Tallahassee</td>
<td>Justice Administrative Commission Conference 2016</td>
<td>7:00 PM</td>
<td>$80.00</td>
</tr>
</tbody>
</table>

10. The **per diem or lodging expenses** column is intended to reflect: a) amount for lodging expense owed to the traveler, *only if the traveler paid out of pocket and is being reimbursed*; b) amount for per diem (based on 24 hour clock and times and dates traveled); c) notation indicating the method of payment for the traveler’s lodging if already paid. [Sample above.]

11. The **vicinity mileage** column should indicate the number of miles traveled within a city in one day.

12. The **other expenses** column should reflect miscellaneous expenses incurred by the traveler. A description of the expense should be included with each item as well as receipts. [Sample below.]

13. **Statement of Benefits to the State:** (Conference or Convention): include a brief explanation for the traveler’s attendance at a conference or convention, including the benefit to the state for that person’s attendance.
14. The **net amount due to the traveler** should be the summary total of all of the columns minus the amount for a travel payment advanced to the traveler and/or non-reimbursable items. In rare cases, the traveler may owe the state if the amount owed to the traveler is less than the amount advanced to the traveler. [Sample below.]

<table>
<thead>
<tr>
<th>Column</th>
<th>Column</th>
<th>Column</th>
<th>6.00 Mi.</th>
<th>Column</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>Total</td>
<td>Total</td>
<td>44.5 Mi</td>
<td>Total</td>
<td>Total</td>
</tr>
<tr>
<td>$ 102.00</td>
<td>$ 80.00</td>
<td>$ -</td>
<td>$ 2.67</td>
<td>$ 74.00</td>
<td>$ 258.67</td>
</tr>
</tbody>
</table>

**LESS ADVANCE RECEIVED**
- LESS CLASS C MEALS (Officers/Employees Only) $ -
- LESS NON-REIMBURSABLE ITEMS INCLUDED ON PURCHASED CARD $ (12.99)
- **NET AMOUNT DUE TRAVELER** $ 245.68

**NET AMOUNT DUE THE STATE**

15. The **signature, date, and title** of both the traveler and traveler's supervisor are required. Where necessary, an agency head may sign as the traveler and supervisor since there is no supervisor to sign. **As a best practice, an agency head could designate an employee to sign off on the travel and question items that are not clearly beneficial to the state.**

16. If using the standard DFS travel voucher (or DFS approved alternative), the 2nd page of the travel voucher should be included even if it is blank (per DFS). Items to be included on page two are:
- The top portion of the 2nd page should be completed only if a common carrier billed the agency directly for the transportation needs of the traveler.
- If the hotel, car rental, or any other expenditures related to the trip were paid via a Purchasing Card (PCard), those items should be listed. [See sample below.]

<table>
<thead>
<tr>
<th>STATE OF FLORIDA PURCHASING CARD CHARGES</th>
</tr>
</thead>
<tbody>
<tr>
<td>THIS SECTION REQUIRED TO BE COMPLETED ONLY WHEN TRAVEL RELATED EXPENSES ARE PAID USING THE STATE OF FLORIDA PURCHASING CARD</td>
</tr>
<tr>
<td>Date</td>
</tr>
<tr>
<td>------</td>
</tr>
<tr>
<td>52</td>
</tr>
<tr>
<td>52</td>
</tr>
<tr>
<td>52</td>
</tr>
<tr>
<td>54</td>
</tr>
</tbody>
</table>

- The **bottom portion of the 2nd page** is completed only if a non-reimbursable item is charged to a PCard (room service, for example). The non-reimbursable item and amount should be listed. That amount is then transferred to the 1st page and deducted from the amount owed to the traveler.
Travel to Conferences, Conventions, Seminars, or Training Events – Guidelines

Travel to conferences, conventions, or seminars are permitted if the main purpose of the convention or conference is directly related to the statutory duties and responsibilities of the agency and the duties and responsibilities of the traveler are related to the objectives of the convention or conference. Additionally, the conference activities should provide a direct benefit supporting the work and public purpose of the person attending (see Rule 69I-42.004, F.A.C.).

When submitting travel vouchers related to attendance at conferences, conventions, or seminars, the following should be provided:

1. An Authorization to Incur Travel Expenses should be created prior to the travel to the conference or convention and should be submitted with the travel voucher;
2. A statement of the benefit to the state (may use the space provided on travel voucher); and
3. A copy of the agenda including the cost for attendance and any meals provided during the conference. (Meals provided by the conference should be deducted from the meal allowance on the travel voucher.)

Mileage Rates – Transportation in Privately-Owned Vehicles

As stated in s. 112.606(7)(d)1., F.S., the use of privately owned vehicles for official travel in lieu of publicly owned vehicles or common carriers may be authorized by the agency head or his or her designee. Whenever travel is by privately owned vehicle, the traveler shall be entitled to a mileage allowance at a rate of 44.5 cents per mile; or a traveler shall be entitled to the common carrier fare for such travel if determined by the agency head to be more economical.

While on official state business, mileage allowance may be paid to travelers using privately-owned vehicles when traveling either short or long distances, if approved by the agency head. The most economical means of transportation, however, should always be considered.

Travelers may not be paid mileage to travel from their home to their official headquarters (see RGSE).

Travel to Places Outside of the United States

Travel to places outside of the United States (U.S.) must be approved in writing by the agency head and contain an explanation that the travel is critical to the agency’s mission.

Travel costs of authorized travelers traveling outside of the U.S. 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 with the Office of Allowances’ “Standardized Regulations (DSSR)” and GSA’s Office of Government-wide Policy “Federal Travel Regulations.” The website is:
https://aoprals.state.gov/content.asp?content_id=184&menu_id=78

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Reimbursement rates for travel outside of the U.S. 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.” Meal allowance amounts are found in the column labeled “M&IE Rate.” A copy of the federal rates for the month traveled should be included with the travel voucher.

**Travel Advances**

Advances for anticipated travel expenses may be paid if approved by the agency head or his or her designee. In most circumstances, advances should not exceed 80% of anticipated expenses that would be reimbursed to the traveler. There are circumstances in which the advance may exceed 80%. DFS pre-approval for an exception is required. Please see Rule 69I-42.005, F.A.C. for complete details regarding travel advances. Travel advances may not be processed more than 10 days before travel is to occur.

To request a travel advance, travelers should complete the Application for Advance on Travel Expenses (DFS-AA-25). Once the travel has ended, the traveler will submit a Travel Voucher indicating the per diem and other expenses due to the traveler. That amount, minus the travel advance, will be the net amount due to the traveler. If the travel advance exceeds the net amount due to the traveler, the net amount due to the state should be reflected on the travel voucher. The traveler would then be required to provide a payment to the state for the overage.

[See sample Travel Voucher excerpt below.]

![Sample Travel Voucher excerpt with advance payment deducted.](image-url)
Journal Transfers

Journal Transfers (JTs) are a method for making payments in FLAIR without producing a warrant. JTs are commonly used to move expenditures from one fund to another, for example, to move salaries already charged to a general revenue account to a trust fund (or vice versa).

Descriptions of JTs as provided by the RGSE are:

“Journal transfers (JTs) are vouchers (transactions) that allow state agencies to make payments as described below:

- to other state agencies rather than of issuing a state warrant (check)
- to correct disbursements made in error
- to allocate costs within an agency
- to make transfers or distributions that are required by law
- to restore current year expenditure refunds to their original disbursement accounts

Per Rule 69I-40.002(24), F.A.C., payments to state agencies shall be made by JTs unless the necessity for making payment by warrant (check) is documented by the agency and approved by DFS (see RGSE).”

Guidelines for JTs
Allocating Costs within an Agency

JTs of expenditures within an agency (reallocation of expenditures) should be limited to expenditures transferred from the same appropriation categories between funds. A few examples:

1. Move salary expenditures paid from general revenue to a trust fund (category 010000)
   a. Benefit general revenue and charge the trust fund
   b. Need budget authority and cash in trust fund
   c. Need expenditures in general revenue
   d. Restores budget release and reduces cash and release in trust fund

2. Move operations expenditures from general revenue to a trust fund (category 1032XX)
   a. Benefit general revenue and charge the trust fund
   b. Need budget authority and cash in trust fund
   c. Need expenditures in general revenue
   d. Restores budget release in general revenue and reduces cash and release in trust fund

3. Move OPS expenditures from a trust fund to general revenue (category 030000)
   a. Benefit the trust fund and charge general revenue
   b. Need budget authority in general revenue
   c. Need expenditures in the trust fund
   d. Restores budget release and cash in trust fund and reduces budget release in general revenue
Agencies may reallocate (move) expenditures between trust funds and between general revenue and trust funds (within the same category) as needed throughout the fiscal year. There is no dollar cap or numeric limitations regarding the moving of expenditures. However, in order to move expenditures, there must be sufficient budget release and cash (in trust funds) and only the total year-to-date expenditures may be moved at any one time per FLAIR fund.

**Payments to Other State Agencies via JTs**

As indicated in Rule 69I-40.002(24), F.A.C., when paying another state agency, it is expected that the payment will be made via JTs and not with a warrant (check). The vendor number becomes the other state agency’s FLAIR account code (plus benefitting object code and benefitting category). Some examples of payments to other state agencies that are done via JTs are:

- Payments to the Department of Corrections (DOC) for records
- Payments to Florida Department of Law Enforcement (FDLE) for records, background checks, and other services
- Payments to the Department of Legal Affairs (Office of the Attorney General) (DLA) for legal fees
- Payments to the Department of Management Services (DMS) for retirement contributions or services (e.g., phone services, virtual private network)
- Payments to the Department of Children and Families (DCF) for information and evidence fees
- Payments to the State Courts System (OSCA) for shared court reporting costs

The agency to which the transfer will be made (receiving agency) should provide the FLAIR account code information for processing JTs. A regular vendor ID can not be used to make the transfer. There are hundreds of FLAIR account codes for each state agency. It is impossible to know which FLAIR account code, benefitting object code, and benefitting category to use without clear information from the receiving agency.

**Warrants Issued to a State Agency – No JTs**

There are certain circumstances when it may be necessary to issue a warrant to make a payment to another state agency rather than paying with JTs. In those cases, a justification should be presented indicating the need for a warrant. The justification should be included with the payment request.

**JTs from Other State Agencies to JAC Offices**

When another state agency needs to transfer funds to any office of Justice Administration, JTs are also used to make that transfer. These JTs are initiated by the other state agency. In these circumstances, the sending agency needs to have a valid JAC FLAIR account code and benefitting object code and benefitting category to make the transfer. Some examples of JTs from another agency to JAC are:

- Transfers from DMS to JAC for proceeds from the sale of motor vehicles
- Transfers from DLA to JAC for grant funds
- Transfers from DFS to JAC for salary refunds
- Transfers from DMS to JAC for insurance refunds

When refunds, payments, grant funds or other monies are transferred to a JAC entity, the Disbursements Unit will be notified via a FLAIR report [(Posted Journal Transfer (PJT)] and then make the necessary entries on the agency books to record that item.

**Requesting Journal Transfers**

Journal transfers are processed through the JAC Accounting Office, Disbursements Unit. To request a journal transfer send an email, memo, or complete the JAC Journal Transfer request form. Requests may be sent to any JAC accountant or the director or deputy director of Accounting. JT requests may be sent with a batch, or separately via email. Generally invoice payments to other agencies are included with a batch, but JT reallocation of expenditures are sent separately via an email.

**Journal Transfer Request Form**

JAC has created a form that may be used to transmit JT requests to the JAC Disbursements Unit. The form is available on the JAC website. An image of the form is shown below.

![Journal Transfer Request Form](image)

**Journal Transfer Vouchers and Back-Up**

Similar to any other payment, a voucher is created for JT's showing the FLAIR account codes affected. It may take a day or two for a JT voucher to post, as some are reviewed by DFS prior to posting. Additionally, when a JT is posted (paid) by DFS, a Posted Journal Transfer (PJT) report is automatically produced as the verification of the transaction. JAC will send copies of the voucher, PJT, and other back-up to circuit offices when the process is complete.
Year End Processing and Certifications Forward Guidelines

The State of Florida fiscal year runs from July 1 through June 30 each year. Florida governmental accounting is a year-to-year process, it has sometimes been referred to as a “spend it or lose it” system. However, the State of Florida allows state obligations incurred but not paid prior to June 30 to be paid during the period of July – September, in effect, extending the fiscal year to September 30 for identified obligations.

Certification forward is the terminology used to describe the process for recording obligations in the FLAIR system for payment after June 30 (creating a certified budget). All or part of the June 30 remaining budget balance may be marked “certified” for use after June 30. Paying obligations with certified funds reduces the impact on the next year’s budget. Release (budget) balances not certified will revert back to the state and are no longer available to meet obligations.

The Disbursements Unit will work with offices of Justice Administration to mark obligations in FLAIR as “certified” for payment after June 30. The following is an overview of the process:

1. Identify balances that can be certified (June 30 balance) in FLAIR (see below). All or part of the Current Year Unexpended Release Balance may be certified.

2. Identify obligations – each office will identify invoices and travel reimbursements that have not been paid, but are still an obligation of the state. Additionally, items that have been ordered, but not yet received may be certified as well. Obligations may be characterized as:
   A. Class A – Accounts Payable – goods or services received prior to June 30, but not yet paid.
   B. Class B – Encumbrances – goods or services ordered, but yet not received by June 30.
   C. Class C – Receivables – cash refunds owed to the state for payments made prior to June 30 (for general revenue and only when needed to meet a Class A or B obligation).
3. Notify the Disbursements Unit that certifications are needed and in which funds (FLAIR account codes). Offices may certify individual obligations or certify the entire June 30 balance. The two methods for certification are:
   A. Traditional method – enter each unpaid item in FLAIR as individual certified items and assign individual numbers to each certified item
   B. Lump sum method – enter one item per FLAIR account code in FLAIR with the total June 30 budget as the amount. One number will be assigned per FLAIR fund and category.

4. JAC Accounting Staff will set up the certified balances in FLAIR and send reports to each office indicating the amount(s) certified for approval (July 1 – July 15). Please note, if using 3.B. above, balances will be certified immediately.

5. Certified batches (invoices) are sent to JAC for processing (July 1 – September 30).
Florida Accounting Information Resource System (FLAIR) – Inquiry and Research Using FLAIR Screens

FLAIR provides limited, but useful, information related to paid and unpaid warrants (checks), account balances, vendor payment history, and more. To view the FLAIR screen discussed in this section, users must be provided the appropriate security access. The security access is limited to inquiry only for specific functions. To request access to FLAIR, please contact the Financial Services Section.

FLAIR Login – Access Control Screen

FLAIR operates in a secure environment. It is housed in a secure building, and utilizes electronic “firewalls” to prevent unauthorized people from accessing FLAIR. The firewalls must be cleared prior to reaching a FLAIR Login/Access Control screen. JAC provides user names and passwords for FLAIR, but does not provide remote access to FLAIR.

Most offices outside of Tallahassee obtain access to FLAIR via a secure portal provided by a county system or via a virtual private network (VPN). The Department of Management Services provides most state agencies with VPNs. Information for obtaining VPNs may be found: http://www.dms.myflorida.com/business_operations/telecommunications/suncom2/data_services/remote_access_virtual_private_network_vpn

To begin the login process, type NASSAM on the blank TCP/IP Logon Screen and press enter.
1. Enter the NASSAM user name and password (the user name will begin with JAC, e.g., JACVWN).
2. The default password for first time user is: djac
3. First-time users: type in the default password and a new password, and press enter. Please note the password requirements shown above the login.
4. You will be prompted to verify the new password; to verify, type it again and press enter.
5. The password on this screen is good for only 30 days only. The password should be changed before it expires.

- To access the “regular” FLAIR Production accounting system type 1 next to command and press enter.
- To access FLAIR reports via Report Distribution, type 5 next to command and press enter.
When choosing FLAIR production, you will be directed to the “Welcome to DACA” - FLAIR News Screen

Press enter to continue to the next screen

Type the Organization assigned to you.
Type the FLAIR accounting user name assigned to you and the password, then press enter.

** For first-time users, the password is randomly assigned letters and numbers (see email sent to you)**

After entering a randomly assigned password, you will be prompted to create a new password and verify it.

The password for this login should be changed every 90 days or less.

The password rules are: password should be 8 characters exactly and contain at least one upper case letter and at least one number.
If the sign-on is successful, you will be directed to the “Main Menu.” A sample of the Main Menu is shown below. Users’ menu items will vary depending on the security access provided to the individual user. Common access is shown here.

<table>
<thead>
<tr>
<th>MINMU</th>
<th>MENU</th>
<th>02/28/2017 14:00:52</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEC</td>
<td>FC</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>I</td>
<td>AB</td>
<td>AVAILABLE BAL.</td>
</tr>
<tr>
<td>I</td>
<td>SC</td>
<td>STATE CFO FILES</td>
</tr>
<tr>
<td>I</td>
<td>VS</td>
<td>VENDOR-STATEWIDE</td>
</tr>
<tr>
<td>I</td>
<td>CD</td>
<td>PURCHASING CARD</td>
</tr>
</tbody>
</table>

To access a FLAIR menu, enter the two-digit FC (function code) in the TYPE field and press enter.

**VS- Statewide Vendor File Inquiry in FLAIR**

The FLAIR VS-Statewide Vendor File will assist in determining: whether a vendor is in FLAIR; whether the substitute W9 has been completed for a vendor; the address for a vendor; and more.

To inquire by name, type in the information as shown below on the VS Mini Menu Screen and press enter.
The inquiry by name results will be presented as shown below.

```
VSI2
STATEWIDE VENDOR INQUIRY BY VENDOR NAME
04/25/2017 12:27:03

VENDOR NAME: SOCIAL SECURITY ADMIN.
VENDOR ID: F 526004813 021 PIN: 0007
PHONE: (111) 111-1111 REQ OLO: 210000

VENDOR NAME: SOCIAL SECURITY ADMINISTRATION
VENDOR ID: F 526004813 008 PIN: 0300
PHONE: (800) 772-1213 REQ OLO: 700000
LAST USED: 04/14/2017 UPDATED: 11/28/2016

SEL VENDOR ID: ZIP: PAYEE: TYPE SEL
NAME: PAYEES ONLY: VENDORS ONLY:
```

Press the F8 key to page, or advance, through the records. There is limited information on this screen. To see the full vendor record, type the vendor ID plus sequence 000 (e.g., F526004813000) at the bottom of the screen, or from the mini menu, and press enter.

To inquire by number, type the information as shown below on the mini menu and press enter.

```
VSMU
STATEWIDE VENDOR MINI MENU
04/25/2017 12:31:19

SELECT IND NUMBER SEQ ZIP PAYEE LEVY
1 VENDOR ID: 526004813 000

VENDOR NAME: PAYEES ONLY: VENDORS ONLY:

W9 NAME:
```

The full vendor record will display as shown below. Press F8 to page forward and view more addresses (sequences).

```
VSI1
STATEWIDE VENDOR INQUIRY BY NUMBER 04/25/2017 13:57:54

VENDOR ID: F 526004813 W9 NAME: SOCIAL SECURITY ADMINISTRATION
W9 UPDATE: 11/28/2016

SEQ VENDOR NAME PURCHASING ADDRESS
--- ------------------------- ---------------
001 SOCIAL SECURITY ADMINISTRATION
4990 S CLYDE MORRIS BLVD
PORT ORANGE FL 32127-0000

PHONE: (386) 323-4567
REQ OLO: 210000
VEI: F
FOREIGN: N
LENT: A
MC: A
EFT: N
REVENUE TYPE: 

SHORT NAME REMITTANCE ADDRESS PIN
----------------- ----------------- ------------
SOCIAL SECURITY 4990 S CLYDE MORRIS BLVD
PORT ORANGE FL 32127-0000

LAST UPDATED: 11/28/2016
LAST USED: 04/11/2017
CONFIDENTIAL: N
PAYEE: N
STATUS: A
INACT CODE: 
```

---
Below is a table which defines the fields on the Vendor Inquiry screen.

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Description/Definition</th>
<th>Field Value(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Vendor Indicator:</strong></td>
<td>Alphabetic prefix which indicates the tax identification number type.</td>
<td>F = FEIN</td>
</tr>
<tr>
<td></td>
<td></td>
<td>S = SSN</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N = Non-Standard (Foreign or fictitious vendor)</td>
</tr>
<tr>
<td><strong>Vendor Tax Identifier:</strong></td>
<td>9-digit tax identification number.</td>
<td>Numeric</td>
</tr>
<tr>
<td><strong>W9 Name:</strong></td>
<td>Identifies the vendor W-9 name on file at DFS; populated if verified W9 is on file.</td>
<td>Alpha-Numeric</td>
</tr>
<tr>
<td><strong>W9 Update:</strong></td>
<td>Identifies the last date the substitute W-9 was changed by the vendor.</td>
<td>Date</td>
</tr>
<tr>
<td><strong>Sequence (SEQ):</strong></td>
<td>3-digit number assigned per vendor location.</td>
<td>000 = All Records</td>
</tr>
<tr>
<td><strong>Vendor Name:</strong></td>
<td>Identifies the name that will print on the payment. There are up to 2 lines for the Vendor's name, shown above the purchasing address. The line(s) will print on the warrant.</td>
<td>Alpha-Numeric</td>
</tr>
<tr>
<td><strong>Vendor Short Name:</strong></td>
<td>Vendor identifier that will only display on reports.</td>
<td>Alpha-Numeric</td>
</tr>
<tr>
<td><strong>Purchasing Address:</strong></td>
<td>Identifies vendor purchasing location.</td>
<td>Alpha-Numeric</td>
</tr>
<tr>
<td><strong>Remittance Address:</strong></td>
<td>Identifies vendor address to be printed on the warrant and where payment will be sent.</td>
<td>Alpha-Numeric</td>
</tr>
<tr>
<td><strong>Vendor Contact Number:</strong></td>
<td>Vendor contact number.</td>
<td>Numeric</td>
</tr>
<tr>
<td><strong>Last Updated:</strong></td>
<td>Identifies the last time the vendor record was changed.</td>
<td>Date</td>
</tr>
<tr>
<td><strong>Req OLO:</strong></td>
<td>Identifies the agency which created or updated the vendor record.</td>
<td>JAC = 210000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>MFMP = 000000</td>
</tr>
<tr>
<td><strong>Last Used:</strong></td>
<td>Indicates the last time the record was used to process a transaction.</td>
<td>Date</td>
</tr>
<tr>
<td><strong>Vendor Enter Indicator (VEI):</strong></td>
<td>Distinguishes if the vendor record was entered through FLAIR or MyFloridaMarketPlace (MFMP).</td>
<td>F = FLAIR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>M = MFMP</td>
</tr>
<tr>
<td><strong>Confidential:</strong></td>
<td>Indicates that the vendor is not subject to Florida sunshine/transparency public records law. The record can only be viewed by requesting agency.</td>
<td>Y = Confidential</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N = Not Confidential</td>
</tr>
<tr>
<td><strong>Foreign:</strong></td>
<td>Indicates if the vendor has a U.S. business location.</td>
<td>Y = Foreign</td>
</tr>
<tr>
<td></td>
<td></td>
<td>N = Not Foreign</td>
</tr>
<tr>
<td><strong>Levy:</strong></td>
<td>Indicates levy status.</td>
<td>I = IRS</td>
</tr>
<tr>
<td></td>
<td></td>
<td>R = DOR</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Blank = No levy</td>
</tr>
</tbody>
</table>
SC – State CFO Files – FLAIR Inquiries

To view balances, posted payments (disbursements), warrant numbers, warrant paid status, vendor history, travel history, revenue receipts, refunds, payroll charges, budget postings, budget amendments, and other accounting information the SC – State CFO files function in FLAIR is available for inquiry. (Most users have been provided access to these functions; if access is needed, please contact the Financial Services Section.) Enter SC in the TYPE field of any FLAIR screen to access the State CFO Mini Menu. (Sample below.)

![SCMU](image)

The State CFO /Central Accounting component of FLAIR could be viewed as the central “hub” for all budget, accounting, and payroll transactions. All transactions that affect agencies will post to the CFO’s books. Below are brief descriptions of these functions.

**PW- Paid Warrant Index** – provides the warrant (check) paid date, for warrants that have been paid by the Treasury (cleared). To inquire, the warrant number and warrant type are needed.

**SA – Account Balance** – provides release balances, total disbursements, appropriations, cash balances, and displays individual items that have posted to an account. To inquire, a valid FLAIR Account Code is needed (29-Digit FLAIR/SAMAS code).

**TH- Employee Travel History** – provides travel payments for individual employees including amount, warrant date, warrant number, and more. To inquire, the name or Social Security Number for the traveler is needed.

**TR-Detail Transaction** – provides for inquiry into voucher information for both warrant payments and JTIs. The inquiry is somewhat limited and may only contain information for recently posted vouchers; paid warrants 45 days or older may not be available in this function. All payments on a voucher can be viewed. To inquire, a statewide document number (SWD) or warrant number and warrant type is needed.

**VH - Vendor History** – Provides vendor payment information. Up to five years of history is maintained here. The information provided includes: warrant number and date, warrant type (e.g., direct deposit, PCard, paper warrant), voucher number, warrant status (e.g., paid, outstanding, cancelled). Inquiries may be made using the vendor ID, vendor name, or with the warrant number.
FLAIR Account Balances (SA) Function

To view budget balances, cash and other information for an account, enter SA in the TYPE field of any FLAIR screen. A valid 29-digit FLAIR account code is needed to view information in the SA function. See below.

To locate a valid 29-digit account code, refer to the account code list provided by JAC (sample below). The FLAIR Account Code information on the right-side of the spreadsheet provides most of the account code information needed for inquiry. The category entered into FLAIR will change depending on the information desired. Some examples of categories are: 010000=Salaries, 030000=OPS, 10322X=Operations, 100777=Contracted Services.

<table>
<thead>
<tr>
<th>JAC</th>
<th>Account Codes by Circuit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Fiscal Year 2016-17</td>
</tr>
<tr>
<td></td>
<td>Program 120300000000</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>FLAIR ACCOUNT CODE</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ORG CODE</th>
<th>FUND TITLE</th>
<th>L1</th>
<th>L2</th>
<th>L3</th>
<th>L4</th>
<th>L5</th>
<th>EO</th>
<th>PREFIX</th>
<th>L1</th>
<th>GP</th>
<th>SF</th>
<th>PID</th>
<th>BE</th>
<th>IBI</th>
<th>REV. CAT.</th>
<th>REV. OBJ</th>
<th>REV. GL CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 30 00 00 000 B2</td>
<td>JAC General Revenue</td>
<td>21</td>
<td>10</td>
<td>1</td>
<td>000769</td>
<td>21300000</td>
<td>00</td>
<td>NA</td>
<td>NA</td>
<td>Mary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Type the 29-digit account code in the spaces provided. To view balance information place an X next to Balance File and press enter.

The first of two screens displays. (See below).

To view the second screen press F8. Page two is shown below.
The release balance is provided along with other information affecting this account (see previous page). Because this is a general revenue account, no cash balance displays.

An SA- Account Balance trust fund sample is shown below.

For trust funds, the cash balance is displayed. The cash balance is the cash brought forward from the previous year plus total revenues collected for all organization codes/funding sources minus any disbursements. The cash balance for the fund indicated, which is JAC’s Grants and Donations Trust Fund, is: $183,444.36.

To view individual items posted to the account, place an X next to Document Summary File.
A listing of items that have posted to the account are displayed. (See below). The postings could be disbursements, budget, or revenue items. FLAIR calculates either an increase or decrease in the release and cash balances depending on the type of transaction.

![Image of SASD Document Summary File](image_url)

The TR CD identifies the type of transaction. Common codes are: 12=EFT Payment; 10=Warrant Disbursement; 13=Warrant Cancellation; 20=Transfer Disbursement (JT); 25=Journal Advice (JT); 40=Treasurer’s Receipt; and 59=Release.

**FLAIR Vendor History – VH Function**

The vendor history function provides information for vendor payments (excludes JTs). Up to five years of information is provided. To access Vendor History, enter VH in the TYPE field of any FLAIR screen. The VH Inquiry screen is shown below.

![Image of VH Inquiry Screen](image_url)

The period of time for which records are available is shown in the upper left-hand corner. Some examples of the search criteria that may be entered to view information are: nine-digit vendor number (no F or S prefixes); date ranges for searching; warrant number and date; and warrant number and type.
To search by vendor number, enter the nine-digit number and a date range to search within.

<table>
<thead>
<tr>
<th>VH</th>
<th>UV</th>
<th>WR</th>
<th>SELECTION CRITERIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>--</td>
<td>--</td>
<td>--</td>
<td>-------------------</td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>VENDOR NUMBER: 430724835</td>
</tr>
<tr>
<td>X</td>
<td></td>
<td></td>
<td>MONTH: 08 YEAR: 16</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>VENDOR NAME:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>MONTH: YEAR:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SUMMARY TOTALS OF REQUESTED VH RECORDS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SEARCH THRU MONTH: YEAR:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRANT NUMBER</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRANT DATE</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRANT TYPE:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRANT NUMBER:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>WARRANT DATE: (OPTIONAL)</td>
</tr>
</tbody>
</table>

A sample of VH search results is shown below. Pressing the F8 key allows the user to page forward through the records.

<table>
<thead>
<tr>
<th>ACCOUNT CODE</th>
<th>OBJ</th>
<th>AMOUNT</th>
<th>VCHR NO</th>
<th>CFO REC</th>
<th>PAY CANX</th>
</tr>
</thead>
<tbody>
<tr>
<td>VENDOR NO</td>
<td>SWDN</td>
<td></td>
<td>CNTR</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------</td>
<td>------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>---------</td>
</tr>
<tr>
<td>21-101-000069-21300800-00-103228-00</td>
<td>F430724835005</td>
<td>103228</td>
<td>00</td>
<td>21-101-000069-21300800-00-040000-00</td>
<td>F430724835003</td>
</tr>
<tr>
<td></td>
<td>D7000097807</td>
<td>2620</td>
<td>00</td>
<td>08/29/16</td>
<td>08/31/16</td>
</tr>
<tr>
<td></td>
<td>167.70</td>
<td>0201873</td>
<td>00</td>
<td>04</td>
<td>0201873</td>
</tr>
<tr>
<td></td>
<td>0201873</td>
<td>00</td>
<td>04</td>
<td>0201873</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td>25.55</td>
<td>0121881</td>
<td>00</td>
<td>06</td>
<td>0121881</td>
</tr>
<tr>
<td></td>
<td>0121881</td>
<td>00</td>
<td>06</td>
<td>0121881</td>
<td>00</td>
</tr>
</tbody>
</table>

The information provided includes: warrant number and date; voucher number and date; FLAIR account code; payment type (4=regular warrant, 8=EFT/direct deposit); vendor name; four-digit object code; statewide document number; and more. The PUR indicator (see right column above) identifies payments made via a Purchasing Card (PCard).
For some records, more information may be accessed by typing either I, W, or T in the SEL field next to the desired record. Payments issued more than 45 days before the date of inquiry may not display Invoice, Warrant, or Transaction information. Invoice inquiry is done by typing I in the SEL field and pressing enter.

The invoice number and transaction date are provided when entering I in the SEL field.

To view the warrant status, type W in the SEL field and press enter.
The status of the warrant is displayed below. This status screen is only available for regular paper warrants (warrant type 4). EFT warrants (type 8) are not available from this inquiry.

To go directly to the warrant screen from VH, a warrant number may be entered. See below.

When inquiring with the warrant number, the warrant reconciliation screen will display.
FLAIR Employee Travel History – TH Function

The Employee travel history function provides travel payments for individual employees including amount, warrant date, warrant number, and more (vendor IDs beginning with “E.”). To access travel history, type TH in the TYPE field of any FLAIR screen.

To inquire by vendor ID/SSN type the nine-digit number in the space provided. It is a good idea to indicate a start date to limit the records returned. Press enter.

The travel payment information is shown below. Pressing F8 will page forward to the next page of information.
The results of inquiry by name are shown below.

<table>
<thead>
<tr>
<th>ACCOUNT CODE</th>
<th>SWDN</th>
<th>AMOUNT</th>
<th>CFI OBJ</th>
<th>WARRANT</th>
<th>WT DATE</th>
<th>AUD DATE</th>
<th>VCHR IND</th>
<th>VCHR DTE</th>
<th>PAY</th>
<th>CFO</th>
<th>REC</th>
<th>CANX</th>
</tr>
</thead>
<tbody>
<tr>
<td>21-101-000069-21300800-00-040000-00</td>
<td>D6000558173</td>
<td>495.00</td>
<td></td>
<td>2614</td>
<td>05/12/16</td>
<td>05/09/16</td>
<td>PUR</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21-101-000069-21300800-00-040000-00</td>
<td>D6000563621</td>
<td>9.90</td>
<td></td>
<td>2610</td>
<td>05/17/16</td>
<td>05/12/16</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FLAIR Detail Transaction – TR Function

The FLAIR Detail Transaction function provides inquiry into voucher information for both warrant payments and JT's. **The inquiry is limited for most inquiries to recently posted vouchers; paid warrant information 45 days or older may not be available from this function.** All payments on a voucher can be viewed. To inquire, a statewide document number (SWD) or warrant number and warrant type is required.

Statewide Document Number – Locating the SWD

The Statewide Document Number (SWD), usually located in the top right corner of the voucher, begins with a “D.”

Or, the SWD may be viewed on the SA-Account Balance Document Summary screen. See below.
To access the TR-Detail Transaction Inquiry screen, enter TR in the TYPE field of any FLAIR screen.

To view a record with the SWD enter it as shown below. The inquiry is limited for most inquiries to recently posted vouchers; paid warrant information 45 days or older may not be available from this function.

The results of the inquiry by SWD are shown below. This is a Journal Transfer voucher. Pressing the F8 key will display any other transfers included within the voucher.
To view a warrant record on the TR-Detail Transaction Inquiry screen enter the warrant type and warrant number (see below). The warrant type for regular paper (non-payroll) warrants will always be “4.” The warrant type for direct deposit/EFT (non-payroll) warrants is always “8.” The inquiry is limited for most inquiries to recently posted vouchers; paid warrant information 45 days or older may not be available from this function.

For paper warrants (type 4) the information is entered as shown below.

```
TRIR                DETAIL TRANSACTION INQUIRY REQUEST    03/08/2017    11:27:29

SEL                SEARCH CRITERIA
STATEWIDE DOC. NO:
                  x WARDN TYPE: 4 WARDN NUMBER: 0801733
```

The results of inquiry by warrant type 4 is shown below.

```
TRIR                DETAIL TRANSACTION INQUIRY REQUEST    03/08/2017    11:28:23

SEL                SEARCH CRITERIA
STATEWIDE DOC. NO:
                  x WARDN TYPE: 4 WARDN NUMBER: 0801733
```

Direct deposit/EFT warrant (type 8) and voucher detail may be viewed from the TR screen as well. The information should be entered as shown below.

```
TRIR                DETAIL TRANSACTION INQUIRY REQUEST    03/08/2017    11:48:31

SEL                SEARCH CRITERIA
STATEWIDE DOC. NO:
                  x WARDN TYPE: 8 WARDN NUMBER: 0464937
```
The results of inquiry for an EFT warrant is shown below. This example is a PCard EFT payment, however, other EFT warrant payments will display in the TR function also.

<table>
<thead>
<tr>
<th>TRI2</th>
<th>DETAIL TRANSACTION INQUIRY</th>
<th>03/08/17 11:49:22</th>
</tr>
</thead>
<tbody>
<tr>
<td>STWD DOC-NO</td>
<td>AGENCY NO</td>
<td>VO DTE</td>
</tr>
<tr>
<td>D7000415596-0001</td>
<td>V000500</td>
<td>02/23/17</td>
</tr>
<tr>
<td>VOUCHER AMOUNT</td>
<td>OLO</td>
<td>SITE</td>
</tr>
<tr>
<td>36.06</td>
<td>210000 CC</td>
<td>21 10 1</td>
</tr>
<tr>
<td>OBJ</td>
<td>RECD</td>
<td>STAT</td>
</tr>
<tr>
<td>2610</td>
<td>P</td>
<td>8</td>
</tr>
<tr>
<td>VENDOR ID: F5103139000002</td>
<td>SUBVENDOR ID: F753123543001</td>
<td></td>
</tr>
<tr>
<td>VE NAME: PURCHASING CARD - NATIONS BANK</td>
<td>NAME: NATIONAL RENTAL (US) LLC</td>
<td></td>
</tr>
<tr>
<td>VE NAME: 2 COMMERCIAL PL 3RD FL</td>
<td>Other SUBVENDOR ID:</td>
<td></td>
</tr>
<tr>
<td>VE ADDR:</td>
<td>NAME:</td>
<td></td>
</tr>
<tr>
<td>VE ADDR: NORFOLK</td>
<td>VA 23510</td>
<td></td>
</tr>
</tbody>
</table>

FLAIR Paid Warrant Index – PW Function

The FLAIR Paid Warrant Index provides the warrant paid date for warrants that have been paid by the Treasury (cleared). To inquire, the warrant number and warrant type are needed. When the warrant status can no longer be viewed from the VH function, the PW screen will show whether a warrant has been cashed/paid by the Treasury.

To access the Paid Warrant Index, enter PW in the TYPE field of any FLAIR screen. Enter the warrant type and warrant number as shown below.

<table>
<thead>
<tr>
<th>IXIR</th>
<th>PAID WARRANT INDEX INQUIRY REQUEST</th>
<th>03/08/2017 12:27:16</th>
</tr>
</thead>
<tbody>
<tr>
<td>WARRANT TYPE</td>
<td>WARRANT NUMBER</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>0532976</td>
<td></td>
</tr>
</tbody>
</table>

VALID WARRANT TYPES

1 - PUBLIC ASSISTANCE
2 - UNEMPLOYMENT COMPENSATION
3 - SALARY & CLASS C TRAVEL
4 - EXPENSE
5 - RETIREMENT
9 - UNEMPLOYMENT COMPENSATION
A limited amount of information is provided on the Paid Warrant Index. It is important to note the ISSUE YEAR and PAID DATE to be sure that you are viewing the correct warrant. FLAIR starts at zero at the beginning of each fiscal year assigning warrant numbers, using the same warrant numbers over and over from year to year.

Note: The ISSUE YEAR refers to the calendar year, not the fiscal year. The fields: BATCH NUMBER, SEQUENCE, and BANK NUMBER are not utilized by FLAIR at this time.
Warrants: Duplicates, Copies of Paid Warrants, Old Warrants, and More

Warrants (checks) issued by the State of Florida are valid for 12 months from the issue date of the warrant. The Treasury will honor/cash a warrant any time within that period.

Warrants – Definition

A Treasury warrant is an order in the form of a check. It is through treasury warrants that government disbursements are paid. With the treasury warrant, a drawer authorizes someone to pay a particular sum of money to another (USLegal.com).

Duplicate Warrants

If a warrant is outstanding (not cashed) and the vendor is not in receipt of the warrant, a duplicate warrant may be requested. Generally, this is necessary because a warrant is “lost in the mail.” A duplicate warrant is a reprinting of the original warrant date, warrant number, amount, payee, and so forth. The term “DUPLICATE” is printed on the face of the reissued warrant to distinguish it from the original warrant. Once a duplicate is produced, the original warrant will not be honored by the Treasury, only the duplicate will be honored. The duplicate is valid for 12 months only from the issue date of the original warrant.

FLAIR will identify when a duplicate has been issued by placing a number in the DUPLICATE IND field. See below.

![Image of warrant reconciliation inquiry]

WARRANT RECONCILIATION INQUIRY 03/08/2017 15:06:07

WARRANT TYPE: 4 Warrant No: 0419912 Warrant Date: 10/31/16 Warrant Status: 2
Vendor Name: Seagull Legal Services Inc. Warrant Amount: 65.00
Vendor ID: F453703380001 SWDN: D700211104
Account Code: L1 GF SF FID BE IB1 CAT: YR Warrant Paid Date:
21 10 1 000069 21300800 00 103228 00 02/27/17

WARRANT STATUS LEGEND

1 - OUTSTANDING 5 - STOP PAYMENT
2 - PAID 8 - MARKED FOR DUPLICATION
3 - CANCELLED 9 - MARK FOR CANCELLATION
4 - MARKED FOR MANUAL PAID C - MARKED FOR MANUAL CANCELLATION

R - MARKED FOR MANUAL REVERSAL OF CANCELLATION
Affidavit For Duplicate Warrant

To request a duplicate warrant, an Affidavit for Duplicate Warrant form must be completed. See sample below. This form is available on the JAC website: www.justiceadmin.org.

The Affidavit must be notarized. JAC will forward the Affidavit to DFS for issuing the duplicate. DFS holds the duplicate warrant affidavit for a few days prior to issuing a duplicate to ensure the original warrant has not been presented for payment. Once the duplicate is issued the original warrant becomes non-negotiable.
Warrant Cancellations

Warrants may be cancelled if they are less than 12 months old and outstanding (uncashed by the Treasury). Warrants should be cancelled if one of the following circumstances makes the warrant invalid:

1. The payee name is incorrect preventing the vendor from “cashing” the warrant;
2. The warrant was issued in error for any reason;
3. The amount is incorrect;
4. It is a duplicate payment; or
5. There is no longer a state obligation.

The warrant should be “in hand” in order for it to be cancelled. The words “cancel” or “void” should be written across the face of the warrant, and a copy emailed to the Disbursements Unit, which will make an entry into FLAIR to cancel the warrant. A few days later, the Disbursements Unit will make an adjusting entry in FLAIR (Transaction 58) to restore the budget to the account from which the warrant was drawn.

Copies of Paid Warrants

The Treasury (DFS) keeps photo copies of paid warrants. Occasionally, a vendor will claim that an invoice has not been paid, but FLAIR shows the warrant has been paid (cashed). If necessary, a copy of the warrant (front and back) may be requested. Below is an example of a paid warrant, as shown in FLAIR.

To request a copy of a paid warrant, please provide the following information the Disbursements Unit:

1. Warrant Number;
2. Warrant Issue Date;
3. Payee Name;
4. Warrant Amount; and
5. Warrant Paid Date
Unpaid Warrants More than 12 Months Old

If a warrant remains uncashed and 12 months passes from the warrant issue date, the warrant becomes non-negotiable and cannot be cashed. DFS transmits the value of the warrant to “Unclaimed Property.” Unclaimed Property is a service provided by DFS which retains checks and other items of value for retrieval from the rightful owner(s). The Unclaimed Property website is: https://www.fltreasurehunt.org/.

The payee/vendor of an unpaid warrant may retrieve the warrant from Unclaimed Property.

FLAIR Accounting Concepts – Disbursements

FLAIR is a double-entry accounting system. FLAIR is programmed such that when entries are made, the offsetting entry is automated in overnight processing. When disbursements are entered in FLAIR to pay invoices, the system debits expenditures, and credits release and cash (in trust funds).

The example below demonstrates the FLAIR debits and credits when paying an invoice for $500.

<table>
<thead>
<tr>
<th>SF</th>
<th>GL Code</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>I/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>Exp</td>
<td>500000</td>
<td>500</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>11200</td>
<td>Cash in Bank</td>
<td>500</td>
<td>A</td>
<td></td>
</tr>
</tbody>
</table>

A = FLAIR Automated; CR = Credit; DR = Debt; GL = General Ledger; GR = General Revenue; I = Input; SF = State Fund.
The JAC Accounting Section – Revenue Unit

Revenue Unit Overview

The JAC Accounting Section – Revenue Unit is responsible for the classification and coding of receipts, and processing those receipts for offices of Justice Administration. The Revenue Unit is guided by ss. 116.01, 215.31, 215.32, F.S., in order to properly account for and record revenues, receipts, and refunds in FLAIR. The Revenue Unit staff work closely with the State Treasury staff at DFS and the staff at the Department of Revenue in order to properly record and account for all receipts submitted to Justice Administration offices.

Revenue and Receipts – Defined

As part of Florida’s accounting cycle, revenue and receipts support the appropriations and expenditures necessary for state agencies to fulfill their missions.

The following definitions and explanations are excerpted from the DFS FLAIR Procedures Manual, Revenue Chapter 600.

Revenue-money that is legally due.
Receipts-mones collected for various reasons.

In governmental accounting, the majority of receipts are accounted for as revenues. In FLAIR terms, revenue and receipts are both identified with revenue categories; thus both are accounted for as revenue.

Revenues and receipts deposited into Trust Funds are recognized as cash and may be utilized to meet agency obligations when budget authority in the Trust Fund has been established by the Legislature. A few examples of revenues received by Justice Administration offices are shown below. These are specific fees or fines that are mandated or authorized by statute. The trust fund to which revenues are deposited is defined statutorily as well.

- Indigent Criminal Defense Application Fees - s. 27.52(1), F.S.
- deposited into the Indigent Criminal Defense Trust Fund
- Indigent Civil Defense Application Fees – s. 57.082, F.S.
- deposited into the Indigent Civil Defense Trust Fund
- Traffic Violation Fines – sections s. 318.18(19)(b)-(c), F.S.
- deposited into Public Defender and State Attorney Revenue Trust Funds
- Worthless Check Fees – s. 832.08(5), F.S.
- deposited into the State Attorney Revenue Trust Fund
- Cost of Prosecution – s. 938.27(8), F.S.
- deposited into the State Attorney Revenue Trust Fund

Note: Revenue deposited into General Revenue, is generally classified as “unallocated;” it is not recognized as cash to the agency and is not available to meet agency obligations.

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Revenue Collections by the Clerks of the Circuit Court

The Clerks of the Circuit Court (Clerks) are tasked with collecting revenues for certain fees and fines. Once revenues have been received by the Clerks, it is transmitted via a secure portal to the State Treasury, Florida Department of Revenue (DOR). When transmitting the revenue, the Clerk provides specific statutory authority for the collection (e.g., ss. 27.52(1) and 938.27(8), F.S.). DOR is tasked with uploading the revenues to the appropriate trust funds in FLAIR for each office.

The Revenue Unit works closely with DOR in providing the necessary FLAIR codes to ensure that the revenue collected is deposited to the appropriate trust fund for each office. The Revenue Unit is made aware of the revenue received through daily DOR reports. The Revenue Unit verifies the revenue received and transmits the deposit information to DFS for posting to FLAIR Central accounting.

The Treasury of Florida

The Chief Financial Officer (CFO)—also the agency head of the Department of Financial Services—is the cash manager for the State of Florida. The Division of Treasury (Treasury), acting on behalf of the CFO, operates a statewide cash concentration account. The Treasury supervises cash management procedures and banking relationships. The Treasury is responsible for ensuring that all state monies are accurately accounted for, effectively invested, and competently protected. All monies received by state agencies are reported to the Treasury. Most monies are deposited to the State Treasury Concentration Account. The Treasury verifies these funds before the depositing-agency’s balances are updated in central FLAIR (FLAIR Procedures Manual-600 Revenue, page 314).

Currently, Wells Fargo is the financial institution housing the Concentration Account, acting as the Treasury for the State of Florida. DFS has a contractual relationship with Wells Fargo to provide these services.

Examples of Treasury Deposits

<table>
<thead>
<tr>
<th>Over-the-Counter</th>
<th>Electronic</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td>Automated Clearinghouse Transfers (ACH)</td>
<td>Lockbox</td>
</tr>
<tr>
<td>Checks</td>
<td>FED wires/Wire Transfers</td>
<td>Remote Deposits</td>
</tr>
<tr>
<td>Cashier’s Checks</td>
<td>Electronic Funds Transfer (EFT)</td>
<td>Clearing Accounts/Funds</td>
</tr>
<tr>
<td>Traveler’s Checks</td>
<td>Debit/Credit Cards (internet and phone)</td>
<td>Journal Transfers (JTs)</td>
</tr>
<tr>
<td>Money Orders</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credit Cards (Point-of-Sale)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: Some of the above deposit examples are not utilized by Justice Administration offices.
Each day Wells Fargo sends a file of Concentration Account deposits to the Division of Treasury at DFS. DFS matches the bank file data with FLAIR transaction data before validating (posting) the revenue in Central FLAIR.

The detailed flowchart below depicts the over-the-counter deposit process.
(Source: FLAIR Procedures Manual – 600 Revenue.)
Revenue and Receipts Processed by JAC Accounting Office – Revenue Unit

Revenue and Receipts Flow Chart – Revenue Unit’s Role

Wire Transfers (Feds)

Clerk of Court Receipts via DOR

Validated Deposits (Deposited at Local Wells Fargo - Copies)

ACH Transfers (Grants/Local Govern.)

Receipts sent to Tallahassee for Deposit

JAC Revenue Unit:
- Verify Deposit Totals
- Verify FLAIR Funds and Codes
- Pull DOR Reports
- Process Deposits – Tallahassee Wells Fargo
- Prepare for FLAIR Entry

JAC Revenue Unit – FLAIR Entry:
- Manually Enter Receipts in FLAIR
- Transmit FLAIR Entries to DFS for Validation
- Verification of Deposits

DFS Matches FLAIR Entries with Bank File
DFS Verifies Deposit in FLAIR

JAC Revenue Unit:
- Retrieve Verified Treasury Receipts from FLAIR
- Forward Verified Receipts and Associated Back-up to Justice Administration Offices
- Store Completed Deposit Info in JAC’s Electronic Document Management System

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Over-the-Counter Deposits Handled by JAC Revenue Unit

The JAC Accounting Office – Revenue Unit works with each office individually to handle over-the-counter deposits (receipts) that best meet the needs of that office. **When submitting receipts to Tallahassee for deposit**, the following guidelines are provided:

1. Receipts should be endorsed (stamped) when received at the local office with the Wells Fargo endorsement stamp provided by JAC.
2. Receipts should be made payable to: JAC, State of Florida, or Office Name. Abbreviations should be clearly understood.
3. Receipts should be legible and signed.
4. Information identifying the Org/EO/Fund to be credited (as displayed on the agency’s Account Codes By Circuit/Region spreadsheet) should be provided with the item. (See sample below.)
5. Receipts should be sent to JAC as soon as possible once received at the local office to stay in compliance with s. 116.01, F.S., which states in part, “Every state and county officer within this state authorized to collect funds due the state or county shall pay all sums officially received by the officer into the state or county treasury not later than 7 working days from the close of the week in which the officer received the funds.”
6. Checks received as refunds of current year expenditures should include the warrant number, warrant date, Org code, object code, and amount to be restored from the original payment.

**Sample Account Codes by Circuit/Region**

- The Organization Code (Org) identifies the specific FLAIR breakdown for recording revenues or expenditures for a particular office.
- The FLAIR account code is the code identifying the fund information which may be linked to one or more Orgs within that office. The FLAIR account code is recognized by DFS as the fund set up for a particular accounting purpose.
- The combination of Org & FLAIR account code tell the “accounting story.”

<table>
<thead>
<tr>
<th>Office 21</th>
<th>Account Codes by Circuit</th>
<th>Fiscal Year 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>ORG CODE</td>
<td>FLAIR ACCOUNT CODE</td>
<td>PROGRAM 1203000000</td>
</tr>
<tr>
<td>L1 L2 L3 L4 L5</td>
<td>L1 PFSP FID BE REV CAT. YR REV OBJ GL CODE</td>
<td>1203000000</td>
</tr>
<tr>
<td>21 90 21 00 000</td>
<td>ZA 21 10 1 000089 21902100 00 NA 00 NA Many</td>
<td></td>
</tr>
<tr>
<td>00 000</td>
<td>B9 Office 21 General Revenue</td>
<td>21 20 2 55021 21902100 00 01225 00 01210 61600</td>
</tr>
<tr>
<td>00 099</td>
<td>09 County Agreement • I.T. Support (F.S. 29.008.06) • Reimbursement</td>
<td>ZAI 21 20 2 539099 21902100 00 01801 00 018002 61800</td>
</tr>
<tr>
<td>G9876</td>
<td>10 Federal Grant via Non-Profit Organization (Indirect Federal)</td>
<td>ZAF 21 20 2 539099 21902100 00 00799 00 00799 61400</td>
</tr>
<tr>
<td>G4432</td>
<td>20 Federal Grant via Another State Agency • Transfer of Federal Funds</td>
<td>ZAS 21 20 2 539099 21902100 00 001200 00 001200 65000</td>
</tr>
<tr>
<td>00 355</td>
<td>F1 Prosecution / Defense of Local Ordinances - Fees Collected from County or City</td>
<td>ZAK 21 20 2 539099 21902100 00 000100 00 0001591 61300</td>
</tr>
</tbody>
</table>
Over-the-Counter Deposits – Outside of Tallahassee

The following guidelines are provided to Justice Administration offices making their own over-the-counter deposits in a Wells Fargo location near their office:

1. Receipts should be endorsed (stamped) when received at the local office with the Wells Fargo endorsement stamp provided by JAC for that location.
2. Receipts should be made payable to: JAC, State of Florida, or Office Name. Abbreviations should be clearly understood.
3. Receipts should be legible and signed.
4. Receipts should be deposited into the Treasury (local Wells Fargo) as soon as possible once received at the local office to stay in compliance with s. 116.01. F.S., which states in part, “Every state and county officer within this state authorized to collect funds due the state or county shall pay all sums officially received by the officer into the state or county treasury not later than 7 working days from the close of the week in which the officer received the funds.”
5. Copies of the deposit slip, along with the “Circuit Revenue Transmittal Coversheet” should be submitted to JAC as soon as possible after making the deposit. The appropriate Org, EO, Object and so forth should be included on the revenue coversheet (see sample below).
6. Refunds of current year expenditures should include the warrant number, warrant date, Org code, object code, and amount to be restored from the original payment.

```
JUSTICE ADMINISTRATIVE COMMISSION
CIRCUIT REVENUE TRANSMITTAL COVERSHEET

Send to: deposits@justiceadmin.org

Circuit: SA 21  Date: 03/14/2017  Page 1 of 1

EXAMPLE: SA01, SA02, SA03, etc.)

REQUIRED REVENUE DEPOSIT INFORMATION

<table>
<thead>
<tr>
<th>Org Code</th>
<th>EO</th>
<th>Object</th>
<th>Deposit # (6 DIGITS)</th>
<th>Deposit Amt</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 50 21 00 789</td>
<td>89</td>
<td>018002</td>
<td>123456</td>
<td>$ 25000.00</td>
</tr>
</tbody>
</table>

```
Revenue Receipts vs. Current Year Expenditure Refunds

Once an item is received in the Treasury via the various methods described previously (e.g., over-the-counter, ACH, wire transfer) an accounting entry is made in FLAIR to record the receipt of monies. FLAIR is a double-entry accounting system. In overnight processing FLAIR will automatically record the offsetting entry, balancing the accounts.

**FLAIR Accounting Concepts – Revenue Collections**

Revenue is an increase to governmental assets as a result of the claim to receive fees and taxes, providing services, or the decrease of a liability. Revenue does not increase liabilities or represent the recovery of expenditures. Revenue occurs when and agency has “earned” an amount that is measureable and available to spend within an accounting period (FLAIR Procedures Manual – 600 Revenue).

When revenue is recorded in a trust fund in FLAIR, cash is debited and revenue/receipts are credited. There is no effect on the budget (releases) and no effect on expenditures. To spend revenue in a trust fund, budget authority must be requested and received from the Legislature. Below is a sample of common revenue types received by Justice Administration offices.

<table>
<thead>
<tr>
<th>FLAIR Revenue Category</th>
<th>Revenue Category Description</th>
<th>FLAIR Revenue Category</th>
<th>Revenue Category Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>000100</td>
<td>FEES</td>
<td>001205</td>
<td>COST OF PROSECUTION</td>
</tr>
<tr>
<td>000125</td>
<td>ARTICLE V FEES</td>
<td>001500</td>
<td>TRANSFERS</td>
</tr>
<tr>
<td>000799</td>
<td>U S GRANTS · INDIRECT</td>
<td>001510</td>
<td>TRANSFER OF FEDERAL FUNDS</td>
</tr>
<tr>
<td>000800</td>
<td>CITY OR COUNTY GRANTS</td>
<td>001800</td>
<td>REFUNDS</td>
</tr>
<tr>
<td>000810</td>
<td>CITY OR COUNTY GRANTS · NO SERVICE CHARGE</td>
<td>001801</td>
<td>REIMBURSEMENTS</td>
</tr>
<tr>
<td>001204</td>
<td>RESTITUTION</td>
<td>001903</td>
<td>SALES OF GOODS/SERVICES TO STATE AGENCIES</td>
</tr>
</tbody>
</table>

The FLAIR debit and credit entries for revenue are displayed below.

<table>
<thead>
<tr>
<th>SF</th>
<th>GL Code</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>I/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>13100</td>
<td>Unexpended GR Release or</td>
<td>X</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>2, 3</td>
<td>12200</td>
<td>Released Cash in State Treasury or</td>
<td>X</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>11200</td>
<td>Cash in Bank</td>
<td>X</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>7***</td>
<td></td>
<td>Expenditures</td>
<td>X</td>
<td>I</td>
<td></td>
</tr>
</tbody>
</table>

A = FLAIR Automated; CR = Credit Record; DR = Debit Record; GL = General Ledger; GR = General Revenue; I = User Input; SF = State Fund.
When revenue is recorded in a **general revenue fund**, it is normally when a prior year refund, or a refund against goods or services paid in the prior fiscal year is received. In this instance collections (state general revenue) is debited and revenue/receipts is credited. The category used is 001800-Refunds (GR-Unallocated). This revenue has no effect on the agency general revenue account, the budget is not increased, nor is cash increased. The benefit goes to the overall state general revenue fund.

### FLAIR Accounting Concepts – Current Year Refunds

Expenditure refunds are monies returned from a vendor or individual after payment for goods and services. Current year refunds are processed when the refund is received and deposited during the same fiscal year that the warrant, or payment was issued (FLAIR Procedures Manual – 600 Revenue).

When recording a current year refund in a **trust fund or general revenue** in FLAIR, the accounting events are different from recording revenue in FLAIR. A current year refund records a credit (reduction) in current year expenditures and a debit (increase) in current year release and cash (in trust funds). The effect of the current year refund is to restore the cash (trust funds) and budget previously expended which can then be used for other expenses.

The FLAIR debits and credits for current year refunds are shown below, including both sides of the entry.

<table>
<thead>
<tr>
<th>SF</th>
<th>GL Code</th>
<th>Description</th>
<th>DR</th>
<th>CR</th>
<th>I/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>54600</td>
<td>Collections – State GR or</td>
<td>X</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>2, 3</td>
<td>12100</td>
<td>Unreleased Cash in State Treasury or</td>
<td>X</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>11200</td>
<td>Cash in Bank</td>
<td>X</td>
<td>A</td>
<td></td>
</tr>
<tr>
<td>6***</td>
<td>Revenue/Receipts</td>
<td></td>
<td>X</td>
<td>I</td>
<td></td>
</tr>
</tbody>
</table>

* A = FLAIR Automated; CR = Credit Record; DR = Debit Record; GL = General Ledger; GR = General Revenue; I = User Input; SF = State Fund.
Florida Governmental Accounting Concepts – Fund Accounting

According to the DFS - FLAIR Fundamentals Manual (page 10), fund accounting is used by governmental units and non-profit organizations for the accounting of how funds are spent. Funds are established for governmental units to control, monitor, and report on specific resources allocated/budgeted for a specific purpose. A fund is defined by the Governmental Accounting Standards Board (GASB) as:

A fiscal and accounting entity with self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In more basic terms applicable to Florida, funds are created by the Legislature for a particular governmental purpose. The Legislature provides appropriations (budgets) in specific categories (salaries, operations, due process) to carry out that governmental purpose. Rules for spending money within a fund are identified by the Florida Statutes and implemented by DFS. Budgets may not be exceeded without Legislative action.

General Revenue Fund and Trust Funds – Overview

General Revenue

Florida's General Revenue Fund accounts for all assets and resources used for the general administration of the state and in the provision of services to the people of the state. The general revenue fund receives revenues from taxes, fees, licenses, interest on investments, and certain other miscellaneous sources.

General Revenue, when appropriated to state agencies, is limited to one fiscal year at a time. No cash is appropriated to state agencies; only budget authority to spend certain amounts is provided. General revenue appropriations are released for spending at quarterly intervals, releasing approximately ¼ of the appropriation per quarter. Unexpended release balances at June 30, if not obligated, will revert back to the state general fund.

Most state agencies rely primarily on general revenue to perform day-to-day activities and to pay salaries and benefits.

Trust Funds

Trust funds are defined as those established to record monies received by the state which under law or under trust agreements are segregated for a purpose authorized by law, the Constitution, or a trust agreement. Trust Funds are expected to be self-sustaining. Revenues collected should
cover expenditures. Trust Funds are created and authorized by the Legislature, often for a specific purpose.

Revenues collected must also be approved for spending (appropriated) by the Legislature. Generally, the entire appropriation is released at the beginning of the fiscal year (not quarterly as with General Revenue). In order to expend from a trust fund, there must be sufficient appropriation, release, and cash.

**FLAIR Object Codes**

The technical definition for Object Codes as defined by the FLAIR Fundamentals Manual page 35 is: “Used to identify type of service, material or other charge received or provided.” The object code is the key to identifying the “purpose” for the accounting transaction. Object codes are used for both revenue and disbursement transactions.

**Expenditure object codes** are tied to appropriation categories in FLAIR. The object code could be defined as a “further breakdown of the appropriation category.” The table below shows examples of appropriation categories and linked expenditure object codes.

<table>
<thead>
<tr>
<th>Appropriation Category</th>
<th>Samples - Linked (correct) Expenditure Object Codes</th>
<th>Samples - Not-Linked (incorrect) Expenditure Object Codes for the Category Shown</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>010000 – Salaries and Benefits</strong></td>
<td>110000-Salary Wages – General 151000-FICA Contribution - General 161000-State Health Insurance Contribution</td>
<td>341000-Supplies - General 261000- Travel – In State – General 461000- Fees – General 131400 – Court Reporting/Transcription General</td>
</tr>
<tr>
<td><strong>103225/103226/103227/103230 - Operations or 040000 - Expenses</strong></td>
<td>341000-Supplies - General 261000- Travel – In State – General 461000- Fees – General 498200 – Tokens of Recognition/Non-Taxable</td>
<td>110000-Salary Wages – General 151000-FICA Contribution - General 161000-State Health Insurance Contribution</td>
</tr>
</tbody>
</table>
Linking expenditure object codes with applicable appropriation categories helps to control costs and safeguard Legislative intentions in specific appropriations.

The complete expenditure object code list can be found on the JAC website under Accounting.

**Revenue object codes** are linked to revenue categories in FLAIR. Revenue object codes identify the purpose or type of revenue being recorded. The revenue object code used should be appropriate for the revenue category.

<table>
<thead>
<tr>
<th>Revenue Category</th>
<th>Samples - Linked (correct) Revenue Object Codes</th>
<th>Samples - Not-Linked (incorrect) Revenue Object Codes for the Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>001801 - Reimbursements</td>
<td>018002 - Reimbursements</td>
<td>010300 – Sale of Goods and Services to State Agencies 001000 – State Fees</td>
</tr>
<tr>
<td>000100 - Fees</td>
<td>001000 - State Fees 0010XX – Fees from Counties (XX=County Number)</td>
<td>018002 – Reimbursements 010300 – Sale of Goods and Services to State Agencies</td>
</tr>
<tr>
<td>001500 - Transfers</td>
<td>015000 – Transfers (From a State Agency)</td>
<td>018002 – Reimbursements 010300 – Sale of Goods and Services to State Agencies</td>
</tr>
</tbody>
</table>
The FFMIS systems are described in s. 215.91, F.S., and are defined as the state information systems in which agencies are required to record state business transactions. These systems transmit data files and transaction data to FLAIR nightly. Likewise, FLAIR sends data and transactional information to each element of FFMIS.
References

Reference Guide to State Expenditures. Department of Financial Services (DFS), March 2011

Rule 69I-24, Florida Administrative Code (Payment of Vouchers by State Warrant)

Rule 69I-40, Florida Administrative Code (DFS Bureau of Auditing – Voucher Requirements)

Rule 69I-42, Florida Administrative Code (Travel Expenses)

Sections 110.105 and 110.1099, Florida Statutes (Employment Policy of the State – Training & Career Development for State Employees)

Section 112.061, Florida Statutes (Per Diem and Travel Expenses)

Section 116.01, Florida Statutes (Prompt Deposit of Funds into the Treasury)

Section 215.26, Florida Statutes (Refunds for Overpayments to the Treasury)

Section 215.422, Florida Statutes (Payments, Warrants, Prompt Payment, and W9 Requirement)

Section 215.971, Florida Statutes (Agreements funded with State or Federal Assistance)

Section 216.181, Florida Statutes (Approved Budgets & Advance Payment Limitations)

Section, 216.345, Florida Statutes (Memberships)

DFS Memos: Chief Financial Officer Memos and Agency Addressed Memos

FLAIR Manuals