

Receipt Guidelines Job Aid for PCard Works

This information is from the DFS *Reference Guide for State Expenditures* and the *State Purchasing Card Administrator's Manual*.

I. Accountholder Responsibility

An expenditure of state funds must be authorized by law and must meet the intent and spirit of the law authorizing the payment. All purchases must be *allowable, reasonable, and necessary*. PCard transactions are subject to the same rules and regulations as any other agency purchase and disbursement, including travel guidelines for hotel and rental car costs. Therefore, PCard purchases must be supported by receipts and other clarifying documentation to prove statutory authority to make the purchase. Any purchase made on a JAC PCard must meet the following criteria:

1. It must be necessary for the agency to conduct its statutory duties, such as commodities purchases, travel for state business, lease agreements and other contracts that do not exceed \$75,000 per year, and court reporting services and fees (ss. 287.059(14) and (15), F.S. compliant)
2. There must be a clear statutory purpose for the purchase, otherwise documentation is required to show the legal authority for the purchase

II. PCard Works Transactions Required Documentation

A. Documentation Required when Receipts are Available

PCard Works transactions, both charges and credits, must be supported by a **receipt (email receipt, internet purchase confirmation, or physical receipt)**. Other documents from the vendor, such as quotes, orders, packing slips, website screen-prints may support the transaction; however, those documents must not be used in lieu of a receipt.

Each transaction should have its own receipt *for that purchase or credit only*. Please limit the documents that are added as backup to the actual charge information- not the entire travel packet for STMS or multiple receipts for various travelers. Purchase authorizations can be added as statutory validity for the charge for evidence of approval.

1. Receipts and supporting documentation must include the following:
 - **Vendor Name**
 - **Description of the goods/services.** Hand-written explanations are fine (i.e. Due Process Court Case Lab Fees; Parking for Case Interview; Hotel for XYZ Conference; Registration for XYZ Conference).
 - **Units purchased** (1 complete DNA workup series; 1.75 hours for parking; 4-night stay for XYZ Conference- mandatory for conference- above state rate; 2 conference registrations).
 - **Cost per unit** (\$500.00 per lab series; \$4.00 per hour; \$211 per night, no tax; \$250 per person conference fee)
 - **Total amount** of the purchase (\$500.00 lab fees; \$7.00 parking; \$844 hotel, no tax; \$500 conference fees- Smith and Jones)
 - Documentation that the purchase was paid by a PCard. (XXXX XXXX XXXX 1234 VISA Pmt.) If payment verification is not shown on the receipt, then it can be noted before upload.

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- **Justification**, with the appropriate statutory authority citation, if the item purchased is outside of normal office operations
- **Advance payment receipts** must show that payment was required by the vendor, the goods or services are essential to the agency's operations and are available only if advance payment is made.
- **Redaction and specific citations** for any chapter 119 exemptions, unless the entire receipt is confidential, and a JAC *Confidential Receipt Form* is necessary. All documentation in PCard Works is potentially a public record.
- **Receipts** for training and conferences with multiple registrants (PayPal, Eventbrite) **must** have supporting documentation to show the breakdown of the purchase, including the name, position description, and amount for each participant. These transactions must also be **divided and apportioned** to each employee Sub-Vendor ID with each STMS Master Trip Invoice number added if there is travel required. (Please see section III.D).

Please provide additional information to clarify the intent of the purchase, such as an approval stamp or a legibly hand-written note explaining the details of the purchase.

2. When an Accountholder "signs off" on the transaction in Works, a signature and date is not required on the receipt to acknowledge that goods/services were satisfactorily received. The Accountholder's "sign off" in Works provides the acknowledgement, along with the attestation that the transaction is:
 - a valid obligation of the State,
 - complete and fully supported, and
 - in accordance with all applicable laws, rules, and regulations.

Please provide the Accountholder's initials and date of sign-off in the Comments box.

3. When a Secondary Accountholder "signs off" on the transaction in Works, supporting documentation must include the **Primary Accountholder's** signature and date which acknowledges the goods/services were satisfactorily received. The signature also attests that the transaction is:
 - a valid obligation of the State,
 - complete and fully supported, and
 - is in accordance with all applicable laws, rules, and regulations.

Please provide the Secondary Accountholder's initials and date of sign-off in the Comments box.

4. Receipts for services must include clear evidence that the services were satisfactorily received.

Please provide an approval/ received stamp or a legibly hand-written note explaining the purchase if the Accountholder does not include the packing slip in the documentation.

5. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used on supporting documentation, unless an explanation is also included. If abbreviations are part of the receipt, hand-write what the abbreviations represent.

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B. Documentation Required when Receipts are Not Available

When a receipt is not available from the vendor/merchant, a statement or invoice from the vendor may be used if the documents meet the following criteria.

1. It is clearly intended to be used as a receipt.
2. It offers the same information as a receipt, including verification that the purchase was paid by PCard.
3. It contains clear evidence that goods or services have been received.
4. It is not used to make payment for a prior unpaid or past due balance.
5. If the receipt does not show a zero balance or payment, the Accountholder should note the following on the invoice/statement:
 - Date of the payment
 - Payment was made by a PCard
 - Payment confirmation number, if available

C. Substitute Receipt Forms

If an Accountholder is not able to obtain a receipt, the *DFS Replacement Receipt Form* should be completed for purchase validity. This form can also be used for a credit for a transaction and for any extraneous bank fees, like international transaction fees. If a replacement receipt form is used for a credit, please include the following information:

1. Reference the original TXN number on the paperwork for the credit.
2. Attach the original receipt with a written explanation for the credit should be provided.
Examples:
 - If the whole charge is credited, then write this invoice was credited and reason for credit (order cancelled, reservation cancelled, etc.).
 - If sales tax credited, circle the tax on the original and write this was credited
 - If there was a return, mark the item returned and state this item was returned for credit.

If the receipts and other supporting documentation are for a confidential purchase, such as protected witness travel, the *JAC Confidential Receipt Form* should be used. This form requires a statutory citation, as well as the location of the complete and un-redacted information relating to the transaction.

Both substitute receipt forms are available on the public website.

D. Retention Schedules for Documentation

Each JRO is considered the original owner of their receipts and documentation. Therefore, offices are required to maintain the original vouchers, purchasing card transaction receipts, and all supporting documentation for a minimum of five fiscal years, provided all applicable audits have been completed. This will not conflict with each JRO's records retention policy if it extends past the five year mark.

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III. Special Purchases Requirements

A. Break Room Items/ Personal Preference Items

PCard Charges for items used solely for the ***personal convenience of employees*** (for example: portable heaters, fans, refrigerators, stoves, microwaves, coffee pots and supplies, picture frames, wall hangings, various decorations, etc.) and are not necessary in order for a State agency to carry-out its statutory duties, ***generally are not allowed***. The office must provide justification for the purchase of these items or perquisite approval by an appropriate official. The justification should include specific authority that permits the purchase. Also, State funds cannot be expended to satisfy the personal preference of employees (for example: an office may not purchase more expensive office furniture or equipment than is necessary to perform its official duties because the employee prefers a more expensive item).

A best practice for individual JROs is to check with either Accounting, Financial Services, or the PCard Administrator if there is a question as to a potential charge's benefit to the state.

B. Court Reporter Services

Court reporting services and fees must be in compliance with the procurement requirements of ss. 287.059(14) and (15), F.S.

C. Furniture

JROs may purchase **office** and **public area** furniture in accordance with the state term contract in effect at the time of purchase. The following are the established price limits for furniture:

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

The price limits stated above also apply to furniture purchased under contract, including furniture purchased from PRIDE. If a JRO needs to purchase a chair that exceeds the established limit in order to provide a reasonable accommodation under the ADA, please reference the instructions in Americans with Disabilities Act section of the *Reference Guide for State Expenditures*. All other exceptions must be fully justified and approved **in advance** by the Bureau of Auditing.

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D. Registration Fees for Training and Conferences

Participant registrations should be separate transactions, even if the registrations are paid with the same PCard. However, if a vendor charges multiple registrations on one transaction, then the transaction record should be **divided and apportioned** to each employee Sub-Vendor ID. The STMS Master Trip Invoice number should be added for each participant in the Description field if there is travel required. Each travel expenses should be trackable to an approved trip report.

Documentation should include a list with each participant's name, job title, and registration cost. Additional information such as the conference flyer, the event agenda, a purchase authorization if available, or a justification statement should be included to provide the benefit to the state. Examples of justification: training is limited, quick registration is necessary to obtain a seat and training will improve the employee's programming skills. Training is required to meet licensure requirements and will keep the employee up-to-date on dependency issues.

If registrations are paid **more than 20 days in advance** of the conference or training, DFS must approve the advance payment. Please contact JAC Accounting for assistance in acquiring DFS approval.

Please provide the name of the conference/convention/trainer in the Description field.

E. Notary Commission Costs

Reimbursement for the cost of notary commission and seal are allowable, if the cost can be justified for the benefit of the state agency. Please submit this documentation with each transaction receipt, or add the information to the Comments during sign-off on the transaction. Example: Brandon Jones, Assistant to ASA Smith, office notary: renewal for notary seal and insurance bond, expiration 10/01/2025. Please make sure to redact any sensitive information if attaching the application as part of the receipt packet.

F. Postage Meters and Postage

The purchase of postage for postage meters must include the number of the postage meter in the Notes Field. Stamp purchases must show the quantity and denomination. Bulk mail permits shall indicate the permit number in the Notes field. Please submit this documentation with each transaction receipt.

G. Tag Renewals, Repairs, or Maintenance for State Vehicles

Tag renewals and invoices for the repair or maintenance of state-owned vehicles **must include** the vehicle ID number, state property number, or the license tag number of the vehicle in the Notes field, along with "repair" or "maintenance". If repairs are the result of an accident, a copy of the accident report must be provided. Example- Tag#ABC123- repair- tire patch

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For tag renewals, please **divide** the transaction record by each vehicle ID number, property number, or license tag number. This number can be added to both the Description field and the Notes field for a divide. Example- Tag #ABC123- annual renewal. Please DO NOT include the confidential tag numbers with the transaction- use a vehicle ID or the alternate tag number instead.

H. Sales Tax on Purchases

Purchases made from Florida vendors are exempt from Florida sales tax (s. 212.08(6), F.S.). Accountholders may be required to provide the JAC Consumer's Certificate of Exemption. These are included with every new or renewal card issued by JAC. The Accountholder are responsible for presenting this information to make the Florida vendor aware of the tax exemption. In the event the vendor refuses to grant the tax exemption, the Accountholder may allow the tax to be charged on their purchasing card, and should notate the vendor's refusal on the receipt.

DFS advises that it is not cost effective for an agency to seek a credit from the vendor for the Florida sales tax charges when the charge amount of the sale is \$100 or less.

Purchases made outside the state of Florida are subject to state sales tax.

Each JRO needs to ensure their accountholders have the necessary tax certificate.

I. SunPass and TollPass Programs

Travelers should check out their agency-owned SunPass transponder for travel, so as not to incur automatic toll charges for rental vehicles through the TollPass program. Agencies may pay the convenience fee related to a rental car tolling service only if the following conditions are met:

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

Include the supporting documentation for the convenience fees in the travel packet. A majority of the time, the charge will appear on the PCard long before the statement from the rental company will arrive. A *Replacement Receipt Form* will be used to clear the charge within the 10-day payment processing window. Please append the documentation to include a copy of the toll receipt once it arrives, so that the information is available in case of audit. Accountholders have the option to retrieve their statements from the Highway Toll Administration for TollPass by visiting <https://www.htallc.com/en/invoice/search>. There is also an option to sign up for an auto-receipt to be emailed to the Accountholder.

J. Travel Considerations and Documentation Reminders

Please remember that there are certain rules to follow with travel. It is important to understand that there are data fields in PCard Works which require information in order to match a transaction in both FLAIR and in STMS.

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1. The STMS Master Trip Invoice numbers must be in the Description field for all employee travel. Remember that only the first 16 digits of this field appear on a FLAIR detail report, so an example would be “STMS#1234578.” The field has the capability to accept 100 characters, so users can add any other travel information they choose.
2. Accountholders include their own Sub-Vendor ID for all travel-related charges. It is optional for service and commodities purchases. Accountholders can over-write any hard-coded Sub-Vendor information with the “**” for non-travel purchases.
3. Travel liaisons will use their own Sub-Vendor ID for any charges related to non-employee travel. The non-employee traveler’s name will appear in the Description field as a way to identify that this is non-employee travel, such as “Ordinary Witness Mary Smith.” *If the person’s information is confidential*, please use the *JAC Confidential Receipt Form* to protect the person’s information.
4. Please remember to check all receipts for personally-identifiable information (PII), especially for any protected employees. This includes home addresses, Social Security numbers, driver license numbers, personal email addresses, personal phone numbers, and birth dates. **PLEASE** remember to redact and cite appropriate statute for the redaction to prevent potential public records dissemination of this information.