

Payment & Revenue Processing – Governmental Accounting Handbook



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

VOLUME I, ISSUE I • • MAY 9, 2017

JUSTICE ADMINISTRATIVE COMMISSION – ACCOUNTING OFFICE
221 NORTH BROWN 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

Contents

Justice Administrative Commission Overview	4
The JAC Accounting Section – Overview	5
Disbursements Unit - Overview	5
Purchasing.....	5
Purchasing General Guidelines – Operations	5
Agreements for Services & State Financial Assistance – Operations	6
Purchasing General Guidelines – Case Related (Due Process)	7
Separation/Segregation of Duties	8
Payment Processing – General	9
Invoices Submitted for Payment – Requirements	9
Exemption From Florida Sales Tax for State Agencies.....	9
Prompt Payment of Invoices.....	10
Transaction Date Determination.....	10
Vendor Interest Calculation based on the FLAIR Transaction Date.....	11
Taxpayer Identification Number Verification for Vendors	11
Batch Processing (Invoice Payments) – JAC Accounting	12
JAC Disbursements Unit - Batch Processing Workflow	13
Prohibited Expenditures.....	14
Special Invoice Processing.....	14
Advance Payments	14
Florida Bar Dues.....	15
Membership Fees/Dues.....	15
Purchase of Motor Vehicles.....	16
Repairs and Maintenance of Motor Vehicles	16
Satisfactory Service Awards for State Employees	16
Volunteer Recognition Awards.....	17
Training Courses and Fees.....	17
Application for Refund	17
Reimbursements for Expenses Other than Travel	17
Purchasing Card Program – PCard Transactions in FLAIR.....	18
Travel Expenditures	19
Authority to Expend State Funds for Travel	19

Payment & Revenue Processing -- Governmental Accounting Handbook Justice Administrative Commission
Last updated: May 9, 2017 Page 3 of 72

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.

Description	Object	Qty	Units	Unit Cost	Extended Cost
Avery® White Laser Address Labels, 1" x 2 5/8", Box Of 3,000	341018	1.00	box	\$16.53	\$16.53
AT-A-GLANCE® Monthly Planner, 9 1/2" x 11 3/8", 100% Recycled, Black, January 2017 to January 2018	341018	1.00	each	\$8.09	\$8.09
PAPER: Office Depot® Brand White Copy Paper, Letter Size Paper, 20 Lb, 500 Sheets Per Ream, Case Of 10 Reams	341018	8.00	case	\$31.95	\$255.60

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

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.

1. [DFS-CFO Memo #2 \(2012-2013\)](#) – Contract and Grant Reviews and Payment Requirements
2. [DFS-CFO Memo #6 \(2011-2012\)](#) – Contract Monitoring and Documenting Performance
3. [Reference Guide for State Expenditures](#)
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 were 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

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.

*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.).

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.

Sample of a “Three – Date” Stamp

Date Invoice Received _____
Date Goods/Services Received _____
Date Goods/Services Inspected/Appv'd _____

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.

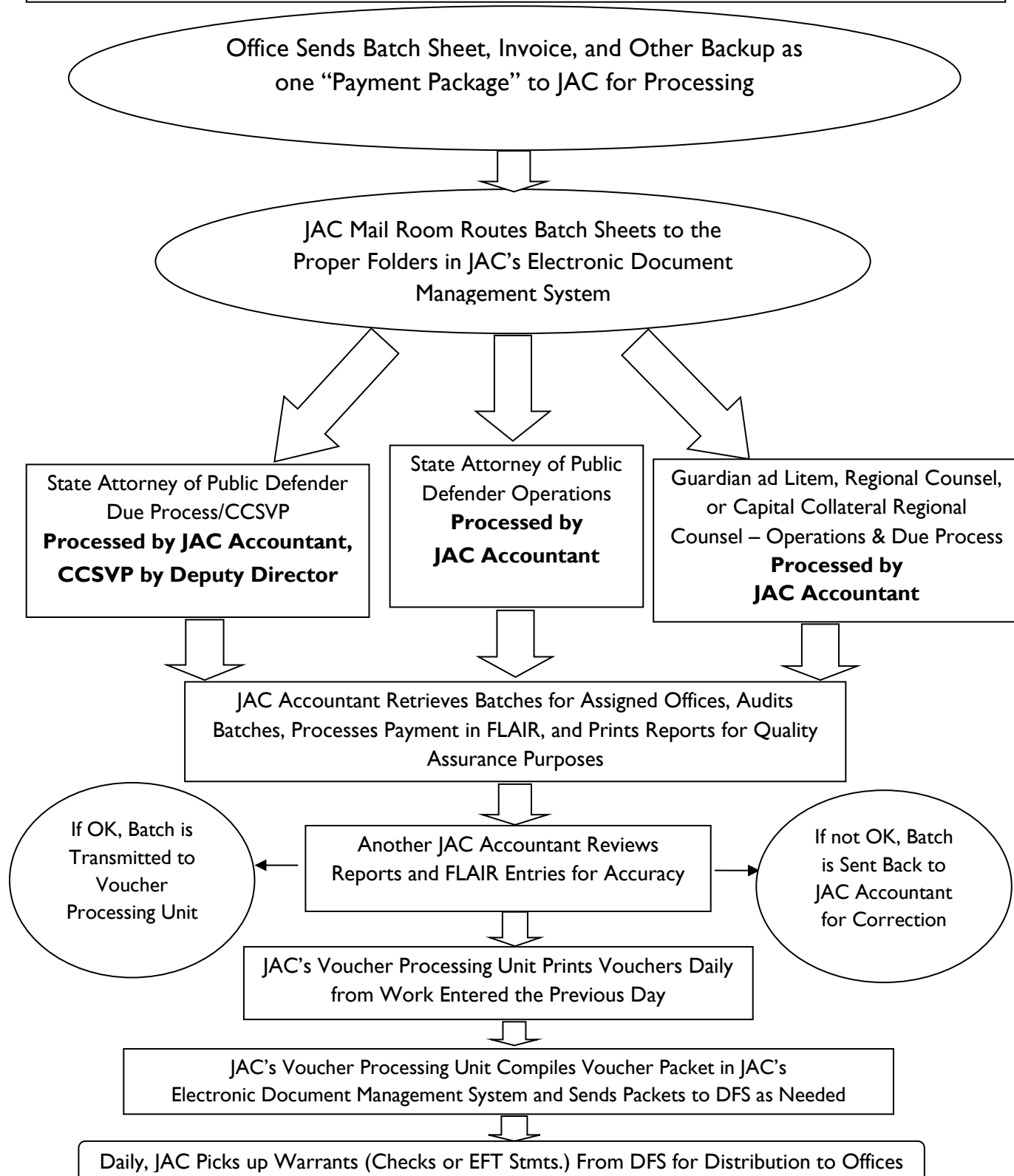
Batch Processing (Invoice Payments) – JAC Accounting

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 as 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.

ORG:	Office Name	B A T C H S H E E T						
ORG CD:	21 XX XX XX	(Operations- General Revenue)						
EO:	10						AGENCY REF:	17-388
SF:	1	BEN OBJ:	FUND: 17-GR25-(GR Operations)				PAGE _1_ of _1_	
FID:	000099	BEN CAT:						JAC NO:
County	Object	Amount	Vendor Total	Vendor Name	Vendor No	Tran Date	Invoice No	Case information
			\$ 65.00	Florida Office Stuff	F566333888001			
	341000	\$ 50.00				1/5/2017	123456	
	210000	\$ 15.00				1/7/2017	56789	
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. I certify by evidence of the signatures below, the information on this form is true and correct; that all goods and services have been satisfactorily received, (where applicable) and that payment is in accordance with the authorized rate of compensation. I also certify that this circuit/office will maintain the documentation that authorizes the purchases and agreed rates and will be made available upon request.				Special Instructions:		Date Received by JAC		
Authorized By: Betty Boss		Date: 1/10/2017		Prepared By: Andrea Accountant		Date: 1/09/2017		
Title Fiscal Administrator				Title: Fiscal Assistant				

JAC Disbursements Unit - Batch Processing Workflow



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. State funds cannot be expended to satisfy the personal preference of employees (example: an agency may not purchase more expensive office furniture or equipment than is necessary to perform its official duties because the employee prefers a more expensive item). ***Each voucher must contain documentation which shows the legal authority for the requested payment if the authority is not obvious from the face of the voucher.***” (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*.

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

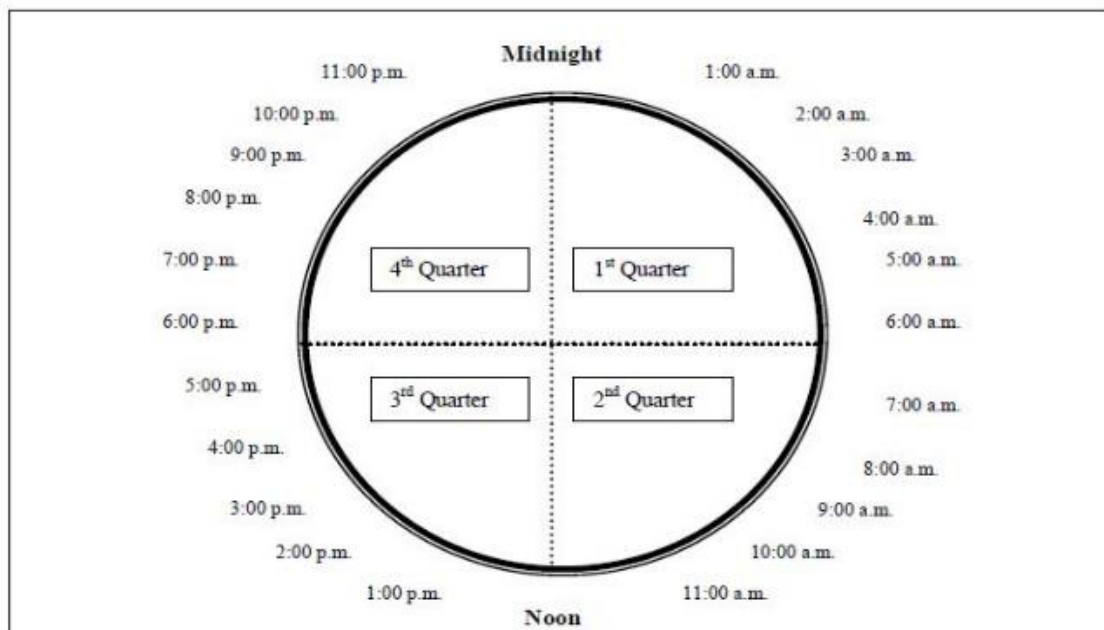
1. It is generally expected that the most economical means of transportation and the most direct route should be used when traveling on state business. However, there are instances when this is not required.
2. When securing a hotel room or other lodging, when an overnight stay is required, the room 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



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: ☒ 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.]

DATE	Travel Performed
	From Point of Origin
	To Destination
05/02/16	Tallahassee to Altamonte Springs
05/03/16	Altamonte Springs Vicinity
05/04/16	Altamonte Springs Vicinity
05/05/16	Altamonte Springs to Tallahassee

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.]

DATE	Travel Performed	Purpose or Reason (Name of Conference)	Hour of	Meals for	Per Diem
	From Point of Origin To Destination		Departure And Hour of Return	Class A & B Travel	or Actual Lodging Expenses
05/02/16	Tallahassee to Altamonte Springs	Justice Administrative Commission Conference 2016	11:00 AM	\$30.00	pcard
05/03/16	Altamonte Springs Vicinity	Justice Administrative Commission Conference 2016		\$36.00	pcard
05/04/16	Altamonte Springs Vicinity	Justice Administrative Commission Conference 2016		\$36.00	pcard
05/05/16	Altamonte Springs to Tallahassee	Justice Administrative Commission Conference 2016	7:00 PM		\$80.00

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.]

Other Expenses	
Amount	Type
\$25.00	Gas for Rental
\$6.00	Tolls
\$18.00	Parking
\$25.00	Gas for Rental

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.]

Column	Column	Column	6.00	Mi.	Column	Summary
Total	Total	Total			Total	Total
			44.5	¢ Mi.		
\$ 102.00	\$ 80.00	\$ -	\$ 2.67		\$ 74.00	\$ 258.67
LESS ADVANCE RECEIVED						
LESS CLASS C MEALS (Officers/Employees Only)					\$	-
LESS NON-REIMBURSABLE ITEMS INCLUDED ON PURCHASING CARD					\$	(12.99)
NET AMOUNT DUE TRAVELER					\$	245.68
NET AMOUNT DUE THE STATE						

15. The **signature, date, and title** of the 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.]

STATE OF FLORIDA PURCHASING CARD CHARGES						
THIS SECTION REQUIRED TO BE COMPLETED ONLY WHEN TRAVEL RELATED EXPENSES ARE PAID BY USING THE STATE OF FLORIDA PURCHASING CARD						
Date	Merchant/Vendor			Description of Item Acquired		Amount of Charge
5/2	Enterprise Rent-A-Car			Rental Car		\$127.50
5/2	Embassy Suites			Hotel Room		\$99.00
5/3	Embassy Suites			Hotel Room		\$99.00
5/4	Embassy Suites			Hotel Room		\$99.00

- 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. [112.6061\(7\)\(d\)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

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.]

Column	Column	Column	6.00	Mi.	Column	Summary
Total	Total	Total			Total	Total
			44.5	¢ Mi.		
\$ 102.00	\$ 80.00	\$ -	\$ 2.67		\$ 74.00	\$ 258.67
LESS ADVANCE RECEIVED						\$ 200.00
LESS CLASS C MEALS (Officers/Employees Only)						\$ -
LESS NON-REIMBURSABLE ITEMS INCLUDED ON PURCHASING CARD						
NET AMOUNT DUE TRAVELER						\$ 58.67
NET AMOUNT DUE THE STATE						

Sample Travel Voucher excerpt with advance payment deducted.

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 in general revenue 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.

Justice Administrative Commission - Journal Transfer Request					
Office:					
Journal Transfer:					
Please make the following expenditure journal transfer:					
Charge to* (increase)					
Org code	EO	Object code	Flair Fund	Expenditure Category	Amount
Benefit** (decrease)					
Org code	EO	Object code	Flair Fund	Expenditure Category	Amount
<p>*Increase expenditures- reduces the budget authority in the account provided in the current fiscal year while adding to the total expenditures.</p> <p>**Decrease expenditures- increases the budget authority in the account provided in the current fiscal year while reducing the total expenditures (benefits from the transfer).</p>					

Journal Transfer Vouchers and Back-Up

Similar to any other payment, a voucher is created for JTs 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/budgets 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.

SAID										BALANCE FILE - BUDGETARY		06/30/2017		16:27:01	
L1	GF	SF	FID	BE	IBI	CAT	YR	MO	RT						
21	10	1	000069	21300800	00	040000	00	04	2						
					PRIOR		CURRENT		CURRENT						
					MONTH BALANCES		MONTH ACTIVITY		MONTH BALANCE						
WARRANT DISB					411,183.34		4,657.87		415,841.21						
JOURNAL DISB					19,778.29-		60.00		19,718.29						
TRANSFER DISB					.00		.00		.00						
*CURR YR DISB					372,436.41		4,717.87		377,154.28						
*CERT FWD DISB					18,968.64		.00		18,968.64						
*CURR YR UNEXP REL					139,760.59		4,717.87-		135,042.72						
*CERT FWD UNEXP REL					.00		.00		.00						
JUSTICE ADMINISTRATIVE COMMISS															

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

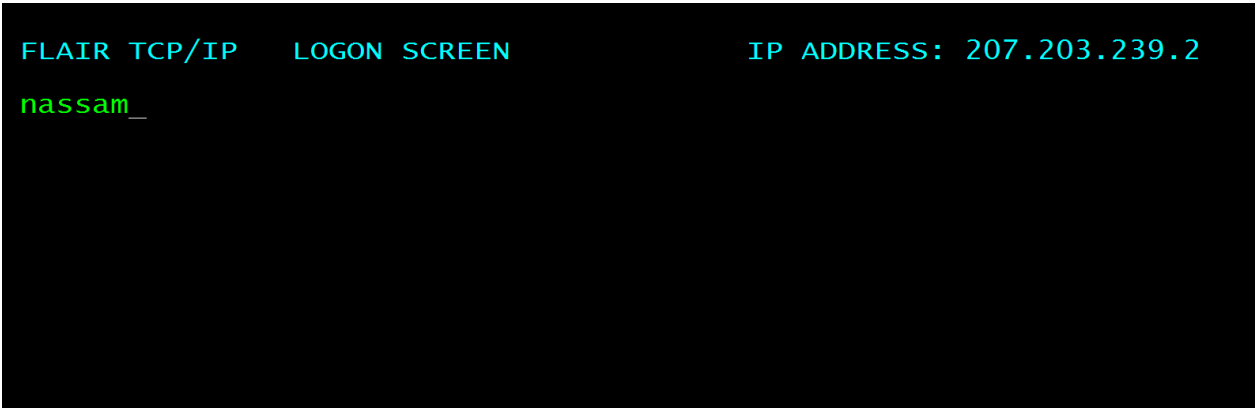
FLAIR provides limited, but useful, information related to paid and unpaid warrants (checks), account balances, vendor payment history, and more. To view the FLAIR screen discussed in this section, users must be provided the appropriate security access. The security access is limited to inquiry only 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_service/s/remote_access_virtual_private_network_vpn

To begin the login process, type NASSAM on the blank TCP/IP Logon Screen and press enter.



```
FLAIR TCP/IP LOGON SCREEN IP ADDRESS: 207.203.239.2
nassam_
```

```

EMSP00                HELP DESK: 850-413-3190      Terminal: SAMI4917
                        Date . . . : 11/08/11      Time . . . : 12:17:52

                        State of Florida, Department of Financial Services

Effective 6/8/2009 - Standards for RACF passwords will be changed as follows:
Length - Exactly 8 characters are required.
Contents - Uppercase, lowercase, and number are required (all three elements).

Enter Logon Information:
User . . . . . -
Password . . . . .
Application . . .
Group . . . . .
Location . . . . .

(User ID/LOGOFF)
New Password . .

PF 1=Help 2=Language

```

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.

```

EMSP01                Application Selection          Term:      SAMI3730
                        Help Desk: 850-413-3190      Time:      15:17:03
                        Date: 01/07/09      Group:      NA
                        Broadcast:      User: JACVWN    Printer:
Select application or enter command. LOGOFF command terminates all sessions.
Escape key ATTN  Command key ENTR and Prefix $      Print key PA2

ID  Name                Jump Key Application Description
 1  PROD                PA1  FLAIR Production System (DACA)
 2  NAT                PA1  FLAIR Natural Reporting (DACN)
 3  IW                PA1  FLAIR Information Warehouse
 4  NATTEST            PA1  FLAIR Natural Warehouse (NT)
 5  RDS                PA1  FLAIR Report Distribution
 6  DSS                PA1  RESERVED (use IW instead)
 7  SPURS              PA1  State Purchasing System (SPURS)
 8  PYRL              PA1  State Payroll System (PYRL)
 9  HOT                PA1  Get Lean Hotline System
10  SECURITY            PA1  SECURITY ADMINISTRATION

COMMAND ==> 1
PF 1=Help 2=Language 3=Disc 4=Keys 7=Backw

```

- 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.

```

MNMU                                02/28/2017  14:00:52
                                MENU
SEC FC  DESCRIPTION          SEC FC  DESCRIPTION          SEC FC  DESCRIPTION
I  AB  AVAILABLE BAL.
I  SC  STATE CFO FILES
I  VS  VENDOR-STATEWIDE
I  CD  PURCHASING CARD

                                TYPE:      SEL:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
CONT          DAC

```

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.

```

VSMU                                04/25/2017  12:25:34
                                STATEWIDE VENDOR MINI MENU
SELECT      IND  NUMBER  SEQ  ZIP  PAYEE  LEVY
i           VENDOR ID:
                                -

VENDOR NAME: social security
              PAYEES ONLY:  VENDORS ONLY:

W9 NAME:

SELECT
I:  INQUIRY (BY NUMBER, VENDOR NAME OR W9 NAME)
A:  ADD NEW VENDOR (BY NUMBER ONLY)
U:  UPDATE (BY NUMBER ONLY)

```

The inquiry by name results will be presented as shown below.

```

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

VENDOR NAME: SOCIAL SECURITY ADMIN.      PURCHASING ADDRESS:
VENDOR ID: F 526004813 021      PIN: 0007 1947 STATE RD 60 E
PHONE: (111) 111-1111      REQ OLO: 210000 GROUND FLOOR
LAST USED: 08/24/2016      UPDATED: 11/28/2016 VALRICO      FL 33594-0000
CI: N FOREIGN: N      LEVY:      PAYEE: N
SC: A INACT CODE:      MC: A      EFT: N      VEI: F      REVENUE TYPE: J
W9: Y W9 UPDATE: 11/28/2016 W9 NAME: SOCIAL SECURITY ADMINISTRATION

VENDOR NAME: SOCIAL SECURITY ADMINISTRATION PURCHASING ADDRESS:
VENDOR ID: F 526004813 008      PIN: 0300 300 N GREEN ST
PHONE: (800) 772-1213      REQ OLO: 700000 BALTIMORE      MD 21290-0300
LAST USED: 04/14/2017      UPDATED: 11/28/2016
CI: N FOREIGN: N      LEVY:      PAYEE: N
SC: A INACT CODE:      MC: A      EFT: N      VEI: F      REVENUE TYPE: J
W9: Y W9 UPDATE: 11/28/2016 W9 NAME: SOCIAL SECURITY ADMINISTRATION

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

SELECT      IND      NUMBER      SEQ      ZIP      PAYEE      LEVY
  1      f      526004813      000      -

VENDOR NAME:
PAYEES ONLY:      VENDORS ONLY:

W9 NAME:

SELECT
I: INQUIRY (BY NUMBER, VENDOR NAME OR W9 NAME)
A: ADD NEW VENDOR (BY NUMBER ONLY)
U: UPDATE (BY NUMBER ONLY)

TYPE      SEL
  
```

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

```

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

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

SEQ VENDOR NAME      SHORT NAME      PIN
PURCHASING ADDRESS REMITTANCE ADDRESS
-----
001 SOCIAL SECURITY ADMINISTRATION SOCIAL SECURITY      0001
4990 S CLYDE MORRIS BLVD
PORT ORANGE      FL 32127-0000 PORT ORANGE      FL 32127-0000

PHONE: (386) 123-4567      LAST UPDATED: 11/28/2016
REQ OLO: 210000      LAST USED: 04/11/2017
VEI: F      CONFIDENTIAL: N
FOREIGN: N      PAYEE: N
LEVY:      STATUS: A
MC: A      INACT CODE:
EFT: N      REVENUE TYPE: J

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

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

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

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		02/20/2017
STATE CFO CENTRAL ACCOUNTING MINI MENU		
SEC	FC	DESCRIPTION
I	PW	PAID WARRANT INDEX
I	SA	ACCOUNT BALANCE
I	TH	EMPLOYEE TRAVEL HISTORY
I	TR	DETAIL TRANSACTION
I	VA	AUDIT SUMMARY
I	VH	VENDOR HISTORY
U	WC	WARRANT CANCELLATION

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 JTs. 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.

MNMU						02/28/2017 09:42:06		
			MENU					
SEC	FC	DESCRIPTION	SEC	FC	DESCRIPTION	SEC	FC	DESCRIPTION
I	AB	AVAILABLE BAL.	U	AD	ACCOUNT DESC	U	AP	ACCTS PAYABLE
U	AR	ACCTS RECEIVABLE	U	BC	BUDGET CONTROL	U	CD	PURCHASING CARD
U	CF	REQ FOR CERT	U	CP	CASH RCPTS UTIL	U	CR	CASH RECEIPTS
U	DB	DISBURSEMENTS	U	EN	ENCB & ENCB CHG	U	EX	EXPANSION
U	FA	FA - ACCOUNTING	U	FC	FA - CUSTODIAL	U	GA	GEN ACCOUNTING
U	GI	GRANT INFO	U	PE	PERIOD END	U	PJ	PROJECT INFO
U	RC	AR CUSTOMER	U	RP	IMMEDIATE REPORTS	U	RP	RECURRING REPORTS
U	SC	STATE CFO FILES	I	TF	TRANSFERS	U	TI	TITLE - GENERAL
U	TP	TITLE - PROPERTY	U	VE	VENDOR-EMPLOYEE	U	VP	VOUCHER PRINT
I	VS	VENDOR-STATEWIDE						
						TYPE: sa SEL:		
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---								
CONT						DAC		

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.

JAC					Account Codes by Circuit												
					Fiscal Year 2016-17												
As of: 7/1/2016					FLAIR ACCOUNT CODE										Program 12030000000		
ORG CODE																	
L1	L2	L3	L4	L5	EO	FUND TITLE		PREFIX	L1	GF	SF	FID	BE	IBI	REV. CAT.	REV. OBJ	REV GL CODE
21	30	00	00	000	B2	JAC General Revenue		JAC	21	10	1	000069	21300800	00	NA	NA	Many

Type the 29-digit account code in the spaces provided. To view balance information place an X next to Balance File and press enter.

```

SAMU                                ACCOUNT BALANCE REQUEST                02/28/2017  09:48:38

ACCOUNT CODE
L1 GF SF FID BE IBI CAT YR
21 10 1 000069 21300800 00 100777 00

X BALANCE FILE
  MONTH
  CASH

DOCUMENT SUMMARY FILE
  MONTH DAY
  CASH
  STATEWIDE DOC-NO

REFUND OF OVERPAYMENTS ACCOUNT
  MONTH
  
```

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

```

SAID                                BALANCE FILE - BUDGETARY                02/28/2017  10:12:26

L1 GF SF FID BE IBI CAT YR MO RT
21 10 1 000069 21300800 00 100777 00 02 2

PRIOR CURRENT CURRENT
MONTH BALANCES MONTH ACTIVITY MONTH BALANCE
APPROPRIATIONS ACT 143,000.00 .00 143,000.00
SUPPLEMENTAL APPROP .00 .00 .00
ADDITIONAL APPROP 335,291.00 .00 335,291.00
CERT FWD APPROP 8,855.67 .00 8,855.67
CANC & REST .00 .00 .00
TRANSFER APPR .00 .00 .00
AGENCY TRANSFERS .00 .00 .00
RESERVES .00 .00 .00
*TOTAL APPR 487,146.67 .00 487,146.67
*APPROVED BUDGET 487,146.67 .00 487,146.67
*CURRE YR RELEASE 358,718.00 .00 358,718.00
*CERT FWD REL 5,152.60 .00 5,152.60

CONTINUING...

Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT EXIT MAIN TOP FWD
  
```

To view the second screen press F8. Page two is shown below.

```

SAID                                BALANCE FILE - BUDGETARY                02/28/2017  10:13:59

L1 GF SF FID BE IBI CAT YR MO RT
21 10 1 000069 21300800 00 100777 00 02 2

PRIOR CURRENT CURRENT
MONTH BALANCES MONTH ACTIVITY MONTH BALANCE
WARRANT DISB 70,973.14 2,708.97 73,682.11
JOURNAL DISB 497.24 .00 497.24
TRANSFER DISB .00 .00 .00
*CURRE YR DISB 66,317.78 2,708.97 69,026.75
*CERT FWD DISB 5,152.60 .00 5,152.60
*CURRE YR UNEXP REL 292,400.22 2,708.97- 289,691.25
*CERT FWD UNEXP REL .00 .00 .00

JUSTICE ADMINISTRATIVE COMMISS
  
```

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.

SAID					BALANCE FILE - BUDGETARY					02/28/2017 10:23:11		
L1	GF	SF	FID	BE	IBI	CAT	YR	MO	RT			
21	20	2	339040	21300800	00	103224	00	02	2			
					PRIOR			CURRENT			CURRENT	
					MONTH BALANCES			MONTH ACTIVITY			MONTH BALANCE	
WARRANT DISB					445,717.13			62,793.31			508,510.44	
JOURNAL DISB					734.08-			.00			734.08-	
TRANSFER DISB					.00			.00			.00	
*CURR YR DISB					444,983.05			62,793.31			507,776.36	
*CERT FWD DISB					.00			.00			.00	
*CURR YR UNEXP REL					305,016.95			62,793.31-			242,223.64	
*CERT FWD UNEXP REL					.00			.00			.00	
CASH 21 20 2 339040					183,444.36			G & D TF JUSTICE ADMIN COMM				

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.

SAMU				ACCOUNT BALANCE REQUEST				02/28/2017 10:47:49			
ACCOUNT		CODE									
L1	GF	SF	FID	BE	IBI	CAT	YR				
21	10	1	000069	21300800	00	100777	00				
BALANCE FILE											
MONTH											
CASH											
X DOCUMENT SUMMARY FILE											
MONTH DAY											
CASH											
STATEWIDE DOC-NO											
REFUND OF OVERPAYMENTS ACCOUNT											
MONTH											

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.

SASD										02/28/2017		10:49:29	
DOCUMENT SUMMARY FILE -										BUDGETARY ACCOUNT		PAGE 1	
L1	GF	SF	FID	BE	IBI	CAT	YR	RT	STWD	DOC-NO	MO	DAY	
21	10	1	000069	21300800	00	100777	00	2			02		
				APPROPRIATIONS		APPROVED BUDGET		RESERVE			RELEASES		
				BALANCES		BALANCES		BALANCES			YTD BALANCES		
020117				487146.67		487146.67		.00			363870.60		
022817				487146.67		487146.67		.00			363870.60		
AUDIT		STATEWIDE		AGENCY		TR	CF	TRANSACTION		UNEXPENDED			
DATE		DOC NO		DOC NO		CD	I	AMOUNT		RELEASE BALANCE			
02/01/17										292,400.22			
020117		D7000370775		V023035		12		425.27		291,974.95			
020317		D7000375780		V023300		12		40.22		291,934.73			
020617		D7000378465		V023538		10		60.00		291,874.73			
020617		D7000378466		V023539		10		447.87		291,426.86			
020917		D7000386284		V024012		12		251.19		291,175.67			
020917		D7000386285		V024013		10		342.93		290,832.74			

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.

VHIR				VENDOR PAYMENT INQUIRY				02/28/2017 12:06:42							
VH - VENDOR HISTORY				UV - UNPAID VOUCHERS				WR - WARRANT RECONCILIATION							
02/28/12 THROUGH 03/01/17				AS OF PREVIOUS WORK DAY											
VH	UV	WR	SELECTION CRITERIA												
--	--	--	-----												
--	--	--	VENDOR NUMBER:												
--	--	--	MONTH:			YEAR:									
--	--	--	VENDOR NAME:												
--	--	--	MONTH:			YEAR:									
--	--	--	SUMMARY TOTALS OF REQUESTED VH RECORDS												
--	--	--	SEARCH THRU			MONTH:		YEAR:							
--	--	--	WARRANT NUMBER				WARRANT DATE								
--	--	--	WARRANT TYPE:			WARRANT NUMBER:									
--	--	--	WARRANT DATE:			(OPTIONAL)									

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.

```

VHIR                                VENDOR PAYMENT INQUIRY                02/28/2017  12:18:08
VH - VENDOR HISTORY                UV - UNPAID VOUCHERS                WR - WARRANT
02/28/12 THROUGH 03/01/17          AS OF PREVIOUS WORK DAY          RECONCILIATION

      VH      UV      WR      SELECTION CRITERIA
      --      --      --      -----
      X        -        -      VENDOR NUMBER:  430724835
      X        -        -      MONTH:    08   YEAR:   16
      -        -        -      VENDOR NAME:
      -        -        -      MONTH:      YEAR:
      -        -        -      SUMMARY TOTALS OF REQUESTED VH RECORDS
      -        -        -      SEARCH THRU  MONTH:      YEAR:
      -        -        -      WARRANT NUMBER          WARRANT DATE
      -        -        -      WARRANT TYPE:      WARRANT NUMBER:
      -        -        -      WARRANT DATE:      (OPTIONAL)
  
```

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

```

VHI1                                02/28/2017  12:19:46
      VENDOR PAYMENT HISTORY - INQUIRY BY VENDOR NUMBER

      ACCOUNT CODE                CFI      AMOUNT  VCHR NO CFO REC  PAY
      SEL  VENDOR NO            SWDN      OBJ  CNTR  PYMT: TP-NO-----DATE  CANX
      ---  ---
      21-101-000069-21300800-00-103228-00      167.70  V006162 08/29/16
      -    F430724835005      D7000097807  2620      4  0201873 08/31/16
      VEN NAME: ENTERPRISE HOLDINGS      EAN SERVICES, LLC

      21-101-000069-21300800-00-040000-00      25.55  V006590 09/01/16 PUR
      F430724835003      D7000105726  2610      8  0121881 09/06/16
      VEN NAME: ENTERPRISE HOLDINGS      EAN SERVICES, LLC

      SEL LEGEND:   I = INVOICE INQUIRY      W = WARRANT RECONCILIATION INQUIRY
                   T = TRANSACTION INQUIRY

      CONTINUING...
      NEXT: VENDOR NO:      MM:      YY:      TYPE      SEL
      Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      CONT      EXIT  MAIN  RFRSH TOP      FWD
  
```

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.

VHI1				02/28/2017 13:41:25			
VENDOR PAYMENT HISTORY - INQUIRY BY VENDOR NUMBER							
SEL	ACCOUNT CODE	CFI	AMOUNT	VCHR NO	CFO REC	PAY	
	VENDOR NO	SWDN	OBJ CNTR	PYMT: TP-NO	-----DATE	CANX	

i	21-101-000069-21300800-00-103541-00		32.89	V025361	02/21/17		
	F430724835005	D7000407732	2610	4	0801733	02/22/17	
	VEN NAME: ENTERPRISE HOLDINGS		EAN SERVICES, LLC				
	21-101-000069-21300800-00-103541-00		123.75	V025361	02/21/17		
	F430724835005	D7000407732	2610	4	0801733	02/22/17	
	VEN NAME: ENTERPRISE HOLDINGS		EAN SERVICES, LLC				
SEL LEGEND: I = INVOICE INQUIRY W = WARRANT RECONCILIATION INQUIRY							
T = TRANSACTION INQUIRY							
CONTINUING...							
NEXT: VENDOR NO: MM: YY: TYPE SEL							
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---							
CONT EXIT MAIN RFRSH TOP FWD							

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

VHI0							02/28/2017	13:45:32
INVOICE DISPLAY - SWDN: D7000407732 VEN ID: F430724835005								
INV NO	ST	AMOUNT	TRANS DT	INV NO	ST	AMOUNT	TRANS DT	
-----	---	-----	-----	-----	--	-----	-----	
1 536183677	A	32.89	02/07/17					

To view the warrant status, type W in the SEL field and press enter.

VHI1		02/28/2017 13:46:50					
VENDOR PAYMENT HISTORY - INQUIRY BY VENDOR NUMBER							
SEL	ACCOUNT CODE	CFI	AMOUNT	VCHR NO	CFO REC	PAY	
	VENDOR NO	SWDN	OBJ CNTR	PYMT: TP-NO	-----DATE	CANX	

W	21-101-000069-21300800-00-103541-00		32.89	V025361	02/21/17		
	F430724835005	D7000407732	2610	4	0801733	02/22/17	
	VEN NAME: ENTERPRISE HOLDINGS		EAN SERVICES, LLC				
	21-101-000069-21300800-00-103541-00		123.75	V025361	02/21/17		
	F430724835005	D7000407732	2610	4	0801733	02/22/17	
	VEN NAME: ENTERPRISE HOLDINGS		EAN SERVICES, LLC				
SEL LEGEND: I = INVOICE INQUIRY W = WARRANT RECONCILIATION INQUIRY							
T = TRANSACTION INQUIRY							

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.

```

VHI9                                WARRANT RECONCILIATION INQUIRY    02/28/2017  13:48:22

WARRANT TYPE: 4 WARRANT NO: 0801733 WARRANT DATE: 02/22/17 WARRANT STATUS: 1
VENDOR NAME: ENTERPRISE HOLDINGS                                WARRANT AMOUNT: 189.53
VENDOR ID: F430724835005 SWDN: D7000407732 DUPLICATE IND:
ACCOUNT CODE: L1 GF SF FID BE IBI CAT YR WARRANT PAID DATE:
                21 10 1 000069 21300800 00 103541 00

                                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

```

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

```

VHIR                                VENDOR PAYMENT INQUIRY    02/28/2017  13:54:48

VH - VENDOR HISTORY              UV - UNPAID VOUCHERS          WR - WARRANT
02/28/12 THROUGH 03/01/17       AS OF PREVIOUS WORK DAY    RECONCILIATION

      VH   UV   WR   SELECTION CRITERIA
      --   --   --   -----
      -    -    -    VENDOR NUMBER:
      -    -    -    MONTH: YEAR:
      -    -    -    VENDOR NAME:
      -    -    -    MONTH: YEAR:
      -    -    -    SUMMARY TOTALS OF REQUESTED VH RECORDS
      -    -    -    SEARCH THRU MONTH: YEAR:

      -    -    -    WARRANT NUMBER          WARRANT DATE

                        X    WARRANT TYPE: 4 WARRANT NUMBER: 0801733
                        WARRANT DATE:          (OPTIONAL)

```

When inquiring with the warrant number, the warrant reconciliation screen will display.

```

VHI9                                WARRANT RECONCILIATION INQUIRY    02/28/2017  13:55:53

WARRANT TYPE: 4 WARRANT NO: 0801733 WARRANT DATE: 02/22/17 WARRANT STATUS: 1
VENDOR NAME: ENTERPRISE HOLDINGS                                WARRANT AMOUNT: 189.53
VENDOR ID: F430724835005 SWDN: D7000407732 DUPLICATE IND:
ACCOUNT CODE: L1 GF SF FID BE IBI CAT YR WARRANT PAID DATE:
                21 10 1 000069 21300800 00 103541 00

                                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

```


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.

```
THIR                EMPLOYEE TRAVEL INQUIRY REQUEST      03/08/2017  09:30:59

EMPLOYEE TRAVEL HISTORY FILE RECORDS AVAILABLE FROM 03/10/14 THROUGH 03/09/17

X  EMPLOYEE NUMBER:  999999999
   OPTIONAL START DATE:  MONTH 07   YEAR 15

EMPLOYEE NAME:
   OPTIONAL START DATE: MONTH      YEAR

SUMMARY TOTALS OF SELECTED SEARCH BY EMPLOYEE NUMBER OR NAME
   OPTIONAL THROUGH DATE:  MONTH      YEAR

WARRANT TYPE:      WARRANT NO:      WARRANT DATE:
```

The travel payment information is shown below. Pressing F8 will page forward to the next page of information.

```
THI1                EMPLOYEE TRAVEL HISTORY - INQUIRY BY EMPLOYEE NUMBER      03/08/2017  09:34:40

EMPLOYEE NUMBER:

ACCOUNT CODE          AMOUNT      CFI OBJ  WARRANT  VCHR IND VCHR DTE  PAY
SWDN                                     WT DATE  AUD DATE  CFO REC  CANX
-----
21-101-000069-21300800-00-040000-00      2614  8-0325132  WARRANT  12/09/15  PUR
D6000292165      238.00      12/14/15      12/10/15
EMPLOYEE NAME: NICHOLS      V.W.

21-101-000069-21300800-00-040000-00      2610  8-0325328  WARRANT  12/10/15
D6000294812      14.76      12/15/15      12/11/15
EMPLOYEE NAME: NICHOLS      V.W.
```

The results of inquiry by name are shown below.

```
THIR                      EMPLOYEE TRAVEL INQUIRY REQUEST      03/08/2017  09:42:12

EMPLOYEE TRAVEL HISTORY FILE RECORDS AVAILABLE FROM 03/10/14 THROUGH 03/09/17

EMPLOYEE NUMBER:
OPTIONAL START DATE:  MONTH      YEAR

X  EMPLOYEE NAME:  nichols
   OPTIONAL START DATE: MONTH  07   YEAR  15

SUMMARY TOTALS OF SELECTED SEARCH BY EMPLOYEE NUMBER OR NAME
OPTIONAL THROUGH DATE:  MONTH      YEAR

WARRANT TYPE:      WARRANT NO:      WARRANT DATE:
```

```
THI2                      03/08/2017  09:44:24
EMPLOYEE TRAVEL HISTORY - INQUIRY BY EMPLOYEE NAME

EMPLOYEE NAME: NICHOLS      V.W.

ACCOUNT CODE      CFI OBJ  WARRANT  VCHR IND  VCHR DTE  PAY
SWDN              AMOUNT  WT DATE  AUD DATE  CFO REC   CANX
-----
21-101-000069-21300800-00-040000-00  2614  8-0620307  WARRANT  05/09/16  PUR
D6000558173      495.00      05/12/16      05/10/16
EMPLOYEE NO:
TOTAL            655.52

21-101-000069-21300800-00-040000-00  2610  8-0625651  WARRANT  05/11/16
D6000563621      9.90      05/17/16      05/12/16
EMPLOYEE NO:
```

FLAIR Detail Transaction – TR Function

The FLAIR Detail Transaction function provides inquiry into voucher information for both warrant payments and JTs. ***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.”

DATE 02/24/2017		S-W/Agency Voucher No.	
		D70-0041-5608 025704 &	
TRANS CODE	25	TRANS CODE	45
INCREASE AMOUNT		INCREASE AMOUNT	

Or, the SWD may be viewed on the SA-Account Balance Document Summary screen. See below.

SASD										03/08/2017		10:59:08	
DOCUMENT SUMMARY FILE -										BUDGETARY ACCOUNT		PAGE 1	
L1	GF	SF	FID	BE	IBI	CAT	YR	RT	STWD	DOC-NO	MO	DAY	
21	10	1			00	040000	00	2			02	28	
APPROPRIATIONS					APPROVED BUDGET					RESERVE		RELEASES	
BALANCES					BALANCES					BALANCES		YTD BALANCES	
020117				1729312.29			1729312.29			.00		1315068.50	
022817				1729312.29			1729312.29			.00		1315068.50	
AUDIT	STATEWIDE			AGENCY	TR	CF	TRANSACTION			UNEXPENDED			
DATE	DOC NO			DOC NO	CD	I	AMOUNT			RELEASE BALANCE			
02/01/17										459,755.47			
022817	D7000415608			V025704	25		234.90			377,982.85			
022817	D7000418252			V025882	12		64.08			377,918.77			
022817	D7000418260			V025890	25		134.58			377,784.19			
022817	D7000420756			V026058	12		512.21			377,271.98			
022817	D7000420757			V026059	12		1,139.47			376,132.51			

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.***

```
TRIR                                DETAIL TRANSACTION INQUIRY REQUEST    03/08/2017   11:09:35

SEL                                SEARCH CRITERIA

x                                STATEWIDE DOC. NO: d7000415608

                                WARRANT TYPE:      WARRANT NUMBER:
```

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.

```
TRI1                                DETAIL TRANSACTION INQUIRY                03/08/2017   11:11:33

STWD DOC-NO      AGENCY NO VO DTE   CFO DTE   AUDIT DTE   VO STAT   VO REASON CD
D7000415608-0001 V025704   02/23/17           02/28/17   P

      VOUCHER AMOUNT    OLO    SITE    L1 GF SF FID    BE    IBI CAT    YR    CF
              234.90    210000 00      21 10 1           040000 00

OBJ RECD STAT REASON CD CONT NO  WR TYPE WR NO  WR DATE  TRANSACTION AMOUNT
2210 P                                     234.90

VENDOR ID: 726021050017290010000      SUBVENDOR ID:
VE NAME: COMMUNICATIONS WORKING CAPITAL NAME:
VE NAME: SALES OF GOODS/SERVICES TO STAT
VE ADDR:                                OTHER SUBVENDOR ID:
VE ADDR:                                NAME:
VE ADDR:

CONTINUING.....      VIEW INVOICES:
NEXT: STWD DOC-NO:      WR TYPE:      WR NUMBER:      TYPE      SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          EXIT MAIN RFRSH TOP          FWD          RGHT
```

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                                WARRANT TYPE: 4    WARRANT NUMBER: 0801733

```

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

```

TRI2                                DETAIL TRANSACTION INQUIRY                                03/08/17    11:28:23

STWD DOC-NO      AGENCY NO VO DTE    CFO DTE    AUDIT DTE    VO STAT    VO REASON CD
D7000407732-0004 V025361    02/20/17    02/21/17    02/22/17

                                VOUCHER AMOUNT    OLO    SITE    L1 GF SF FID    BE    IBI CAT    YR    CF
                                210000    00    21 10 1 000069    21300800    00    00

OBJ RECD STAT REASON CD CONT NO    WR TYPE    WR NO    WR DATE    TRANSACTION AMOUNT
2610 P                                4                                0801733    02/22/17                                32.89

VENDOR ID: F430724835005                                SUBVENDOR ID: E156586994
VE NAME: ENTERPRISE HOLDINGS                                NAME:
VE NAME: EAN SERVICES, LLC
VE ADDR: PO BOX 402383                                OTHER SUBVENDOR ID: *
VE ADDR:                                NAME:
VE ADDR: ATLANTA                                GA 30384-2383*

CONTINUING.....                                VIEW INVOICES:
NEXT: STWD DOC-NO:                                WR TYPE:                                WR NUMBER:                                TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT                                EXIT MAIN RFRSH TOP                                FWD                                RGHT

```

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                                WARRANT TYPE: 8    WARRANT 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.

```

TRI2                                DETAIL TRANSACTION INQUIRY                03/08/17    11:49:22
STWD DOC-NO      AGENCY NO VO DTE    CFO DTE    AUDIT DTE    VO STAT  VO REASON CD
D7000415596-0001 V000500   02/23/17  02/24/17  02/24/17  P

      VOUCHER AMOUNT    OLO    SITE    L1 GF SF FID    BE    IBI CAT    YR  CF
              36.06    210000 CC      21 10 1 000932 21702001 00 100648 00

OBJ  RECD STAT REASON CD CONT NO  WR TYPE  WR NO    WR DATE    TRANSACTION AMOUNT
2610 P          8          0464937 02/28/17          36.06

VENDOR ID: F510313900002          SUBVENDOR ID: F753123543001
VE NAME: PURCHASING CARD - NATIONS BANK NAME: NATIONAL RENTAL (US) LLC
VE NAME: 2 COMMERCIAL PL 3RD FL
VE ADDR:
VE ADDR:
VE ADDR: NORFOLK          VA 23510  *
OTHER SUBVENDOR ID:
NAME:

CONTINUING.....          VIEW INVOICES:
NEXT: STWD DOC-NO:          WR TYPE:          WR NUMBER:          TYPE    SEL
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
CONT          EXIT  MAIN  RFRSH TOP          FWD          RGHT
  
```

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.

```

IXIR                                PAID WARRANT INDEX INQUIRY REQUEST    03/08/2017    12:27:16

      WARRANT TYPE 4          WARRANT NUMBER 0532976

      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.

IXI1		PAID WARRANT INDEX INQUIRY				03/08/2017 12:27:52
WARRANT TYPE 4	WARRANT NUMBER 0532976	ISSUE YEAR 2016	PAID DATE 12/20/16	BATCH NUMBER	SEQUENCE	BANK NUMBER

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.

```
VHI9                      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: D7000211104 DUPLICATE IND: 1
ACCOUNT CODE: L1 GF SF FID BE IBI 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.

AFFIDAVIT FOR DUPLICATE WARRANT				
Section 17.13, Florida Statutes, as amended				
PLEASE TYPE OR PRINT ALL INFORMATION OTHER THAN SIGNATURES				
State Of:	Florida		County Of:	Leon
Before the undersigned, an Officer Duly Authorized to Take Acknowledgement, personally appeared the CLAIMANT or responsible state Agency representative who, being duly sworn, deposes and says that the CLAIMANT (see below) is informed and believes that the State of Florida did issue a warrant as described below:				
Claimant or Payee:	Sally Stateworker			
FLAIR Account Code:	21-10-1-000069-21300800-00-103228-00			
Warrant Payable To The Order Of:	Seagull Legal			
Warrant Number:	0419912	Warrant Date:	10/31/16	Amount: 65.00
and CLAIMANT further says that according to CLAIMANT 's best knowledge, information and belief, the said warrant has been lost or destroyed and the PAYEE has not benefitted in any way directly or indirectly from the above indicated warrant.				
Did the PAYEE endorse the warrant?	No: <input checked="" type="checkbox"/>	Yes: <input type="checkbox"/>	If YES, describe the circumstances on the line below	
Claimant Signature:				
Title (If Payee is not an individual):	Fiscal Administrator			
Address:	12345 Main St			
City, State and Zip:	Tallahassee, FL 32301			
There must be two witnesses for payees who cannot sign their names. The Notary can count as one witness.				
Witness 1:			Witness 2:	
Address 1:			Address 2:	
Cty St Zip1:			Cty St Zip2:	
INFORMATION MARKED BY ASTERISK (*) MUST BE COMPLETED BY THE NOTARY				
The State of Florida requires that a notary public seal shall be affixed to all notarized documents. This seal shall include "Notary Public State of Florida" (or State you are notarized in). This seal shall also state name of Notary Public, commission expiration date and a commission number. If your state does not require a commission number, then a letter with a copy of your state's Notary Public law must be attached to the affidavit for duplicate in order for the State of Florida to accept this affidavit and process the duplicate.				
* Sworn to and subscribed before me this day of , 20				
* Print or type name of person filing this affidavit:				
* Signature of Notary Public & state in which commissioned & Notary Stamp:				
* Print, type or stamp Commissioned name of Notary Public:				
* Personally known?	<input type="checkbox"/>	* or Produced Identification?	<input type="checkbox"/>	* Type of ID produced

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.

IXI1		PAID WARRANT INDEX INQUIRY			03/08/2017 12:27:52	
WARRANT TYPE	WARRANT NUMBER	ISSUE YEAR	PAID DATE	BATCH NUMBER	SEQUENCE	BANK NUMBER
4	0532976	2016	12/20/16			

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.

SF	GL Code	Description	DR	CR	I/A
	7*****	Expenditures	500		I
1	13100	Unexpended GR Release or		500	A
2, 3	12200	Released Cash in State Treasury or		500	A
8	11200	Cash in Bank		500	A

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-monies 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.

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.

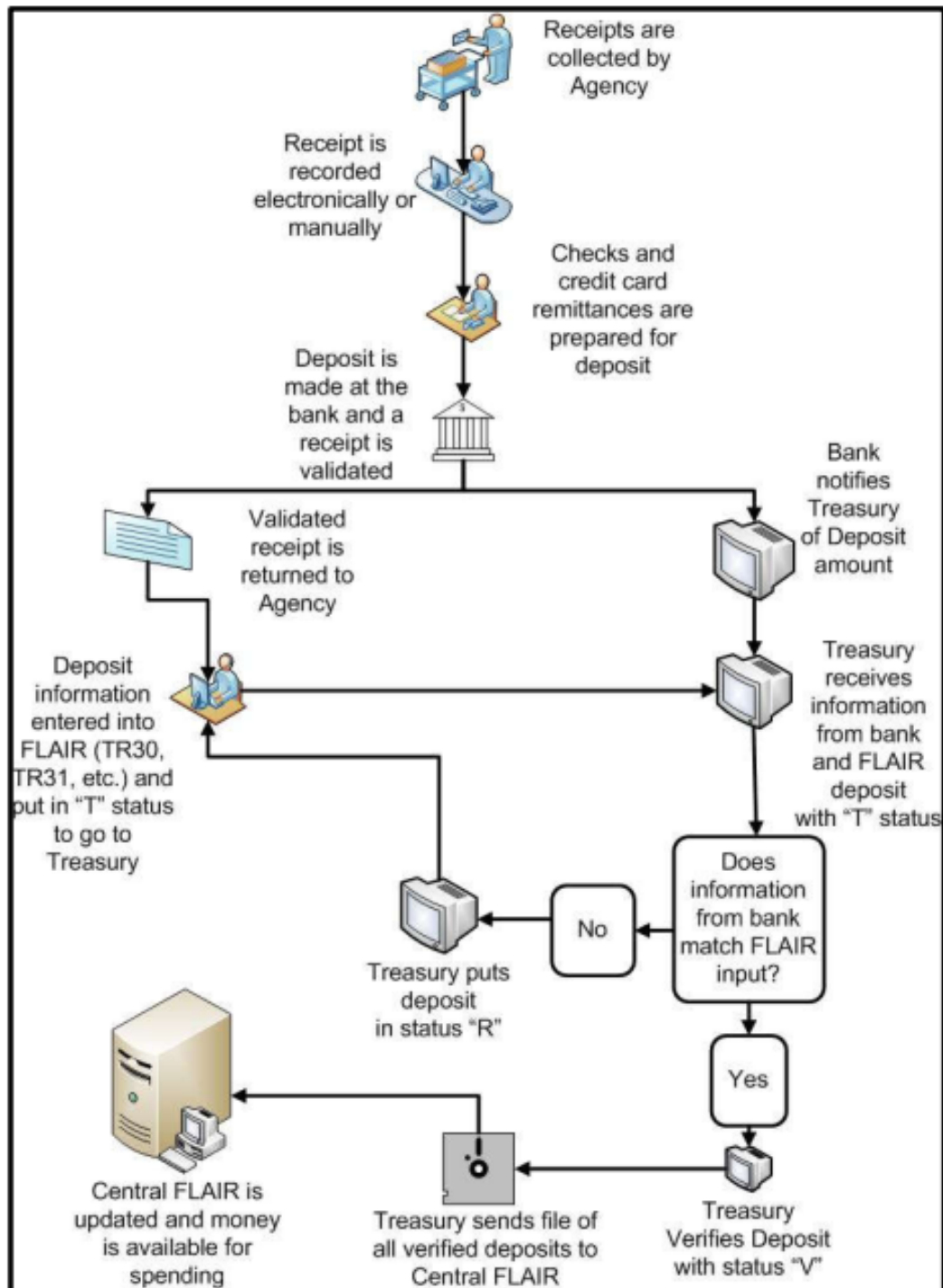
Examples of Treasury Deposits

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

Note: Some of the above deposit examples are not utilized by Justice Administration offices.

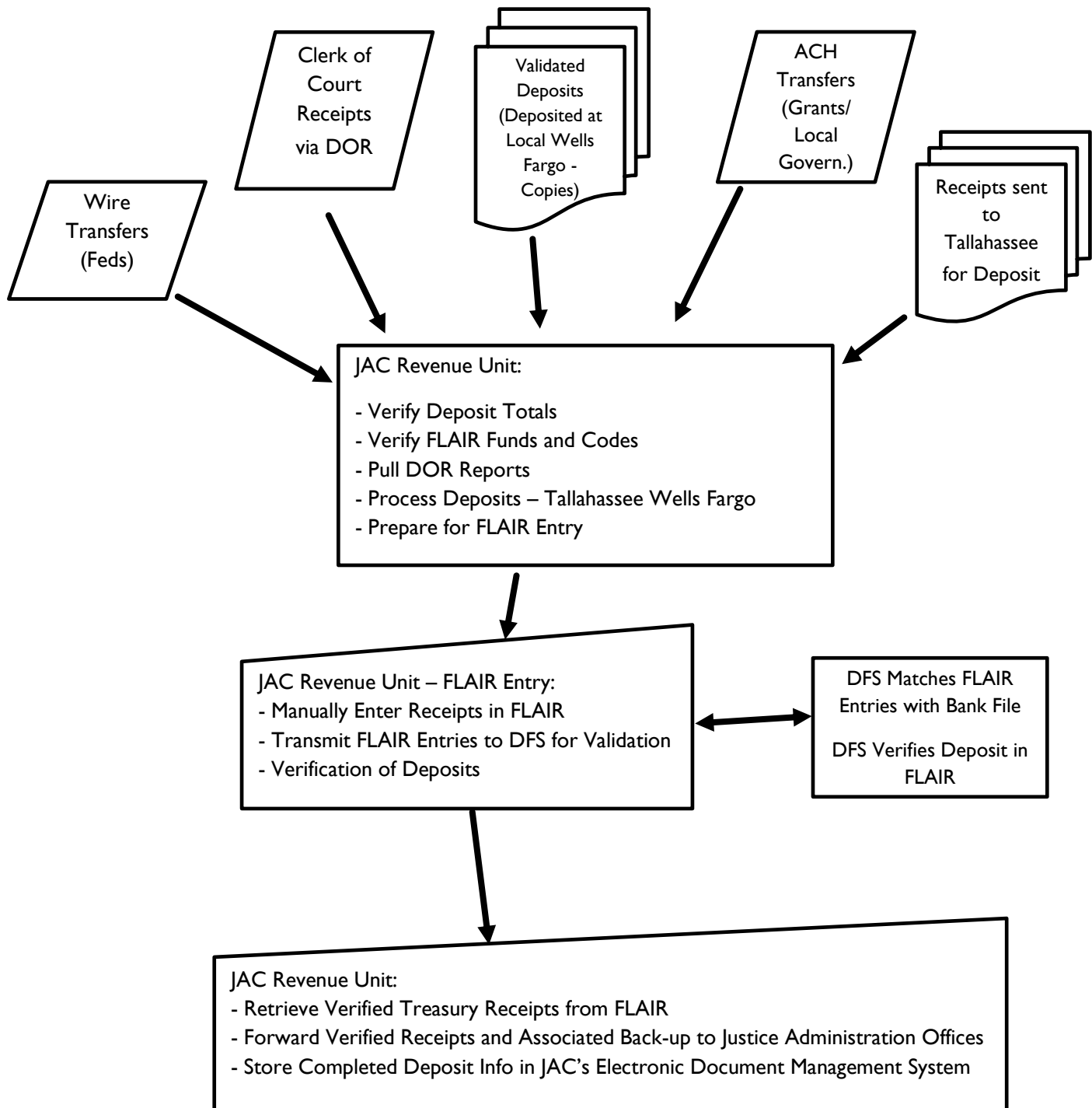
Each day Wells Fargo sends a file of Concentration Account deposits to the Division of Treasury at DFS. DFS matches the bank file data with FLAIR transaction data before validating (posting) the revenue in Central FLAIR.

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



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.

Over-the-Counter
Cash
Checks
Cashier's Checks
Traveler's Checks
Money Orders

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."

Office 21		Account Codes by Circuit																	
As of:		7/1/2016		Fiscal Year 2016-17															
ORG CODE					FLAIR ACCOUNT CODE												PROGRAM 1203000000		
L1	L2	L3	L4	L5	EO	FUND TITLE	PREFIX	L1	GF	SF	FID	BE	IBI	REV. CAT.	YR	REV. OBJ	GL CODE		
21	90	21	00	000	Z1	Office 21 General Revenue	ZA	21	10	1	000089	21902100	00	NA	00	NA	Many		
			00	000	B9	Office 21 Revenue Trust Fund - Fines	ZA2	21	20	2	052021	21902100	00	001225	00	012100	61600		
			00	099	G9	County Agreement - I.T. Support (F.S. 29.008 (f) (2)- Reimbursement	ZAI	21	20	2	339099	21902100	00	001801	00	018002	61800		
G9876			00	100	10	Federal Grant via Non-Profit Organization (Indirect Federal)	ZAF	21	20	2	339099	21902100	00	000799	00	007099	61400		
G5432			00	202	20	Federal Grant via Another State Agency - Transfer of Federal Funds	ZAS	21	20	2	339099	21902100	00	001500	00	015100	65600		
			00	355	F1	Prosecution / Defense of Local Ordinances - Fees Collected from County or City	ZAK	21	20	2	339099	21902100	00	000100	00	001591	61300		

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.

Over-the-Counter
Cash
Checks
Cashier's Checks
Traveler's Checks
Money Orders

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

Org Code	EO	Object	Deposit # (6 DIGITS)	Deposit Amt
21 50 21 00 789	89	018002	123456	\$ 25000.00

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 an 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.

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

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

SF	GL Code	Description	DR	CR	I/A
1	13100	Unexpended GR Release or	X		A
2, 3	12200	Released Cash in State Treasury or	X		A
8	11200	Cash in Bank	X		A
	7****	Expenditures		X	I

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.

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

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 $\frac{1}{4}$ 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.

Appropriation Category	Samples - Linked (correct) Expenditure Object Codes	Samples - Not-Linked (incorrect) Expenditure Object Codes for the Category Shown
010000 – Salaries and Benefits	110000-Salary Wages – General 151000-FICA Contribution - General 161000-State Health Insurance Contribution	341000-Supplies - General 261000- Travel – In State – General 461000- Fees – General 131400 – Court Reporting/Transcription General
103225/103226/103227/ 103230 - Operations or 040000 - Expenses	341000-Supplies - General 261000- Travel – In State – General 461000- Fees – General 498200 – Tokens of Recognition/Non-Taxable	110000-Salary Wages – General 151000-FICA Contribution - General 161000-State Health Insurance Contribution
100648 – Cap. Collateral Reg. Counsel Case Related Costs 100777 – Regional Counsel Contr. Services/Due Process 103228 - Public Defender Due Process 103541 – State Attorney Due Process	131400 – Court Reporting/Transcription General 131807-Expert Witness – Medical 461006-Fees – Information/Evidence – General 261000 – Travel - General	110000-Salary Wages – General 151000-FICA Contribution - General 161000-State Health Insurance Contribution 498200 – Tokens of Recognition/Non-Taxable

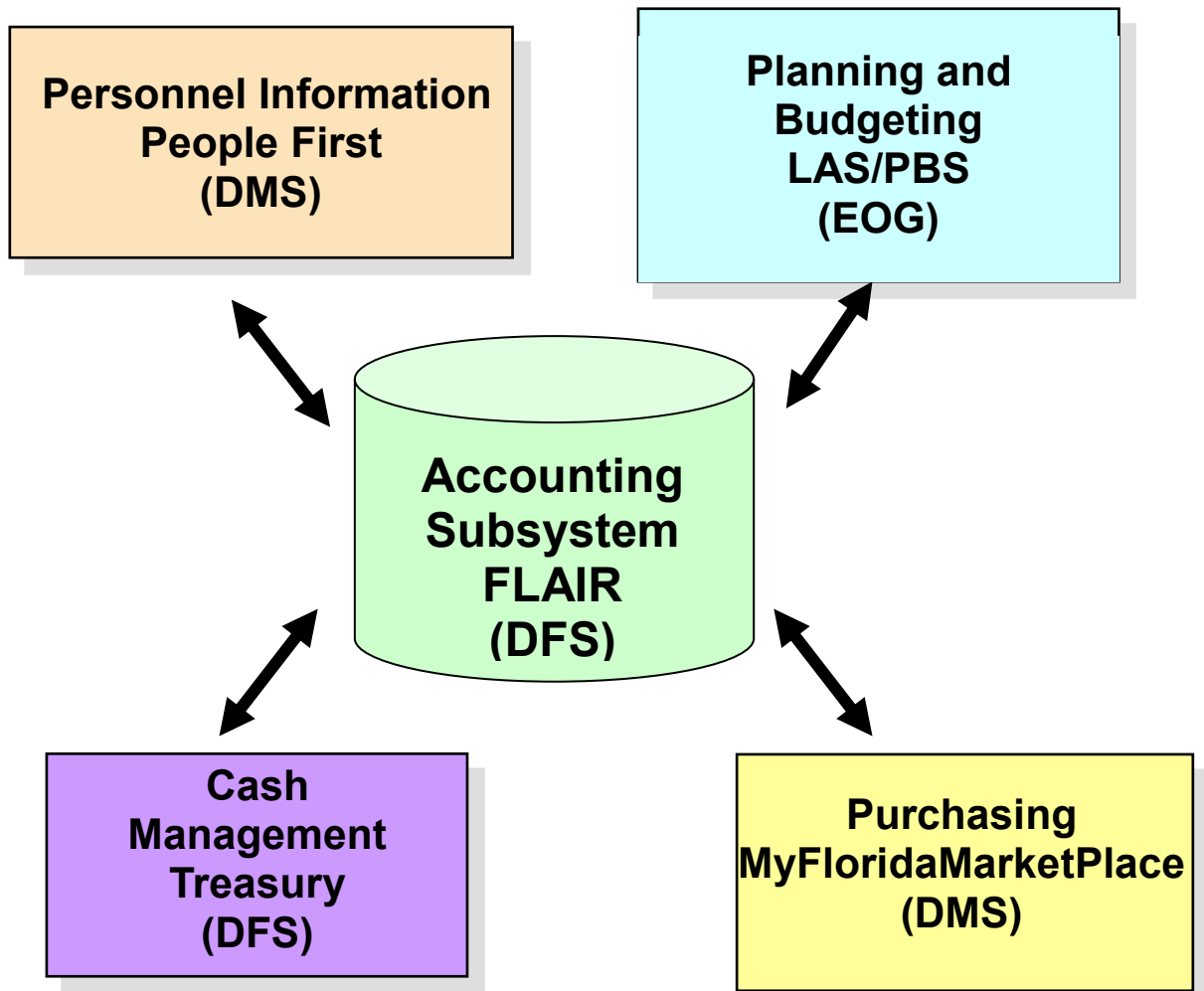
Linking expenditure object codes with applicable appropriation categories helps to control costs and safeguard Legislative intentions in specific appropriations.

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.

Revenue Category	Samples - Linked (correct) Revenue Object Codes	Samples - Not-Linked (incorrect) Revenue Object Codes for the Category
001801- Reimbursements	018002 - Reimbursements	010300 – Sale of Goods and Services to State Agencies 001000 – State Fees
000100 - Fees	001000 - State Fees 0010XX – Fees from Counties (XX=County Number)	018002 – Reimbursements 010300 – Sale of Goods and Services to State Agencies
001500 - Transfers	015000 – Transfers (From a State Agency)	018002 – Reimbursements 010300 – Sale of Goods and Services to State Agencies

Florida Financial Management Information Systems (FFMIS)



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](#)