



JAC Disbursements Accounting “Hot Topics”

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May 16, 2017

JAC Accounting “Hot Topics” – Objectives

- Provide an overview of JAC’s Disbursements Accounting Services
- Introduce: *JAC Payment & Revenue Processing - Governmental Accounting Handbook*
- Provide an overview of Journal Transfers and their effect on FLAIR accounts





JAC Accounting “Hot Topics” – Objectives

- Review payments for employee recognitions/awards
- Explain “prompt payment” requirements and how they are tracked in FLAIR
- Review advance payments, when they are allowed and what is required to get them paid

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JAC Disbursements Accounting Overview

- JAC is the 3rd largest processor of invoices, in terms of volume, among all state agencies
- JAC receives 250-400 batches each week for processing
- JAC Accounting processes operations, due process, and civil commitment disbursements
- Liaison between Department of Financial Services (DFS) and your staff
- Customer service—look up account balances, assist with object codes, answer questions

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JAC Disbursements Accounting Staff

Patricia Burt
 Hanz Cadet
 Dina Kamen
 Kathy McCabe
 Vicki Nichols
 Jing Perlowski
 Adam Preisser
 Tim Tice



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Accounting Services – JAC Disbursements Accounting

- Batch processing
- Purchasing Card approvals
- Journal transfers (expenditure transfers)
- Requests for duplicate warrants
- Warrant cancellations
- Account balance inquiries
- Questions, comments, and concerns may be directed to JAC Accounting staff at any time

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JUSTICE ADMINISTRATIVE COMMISSION

Payment & Revenue Processing - Governmental Accounting Handbook


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

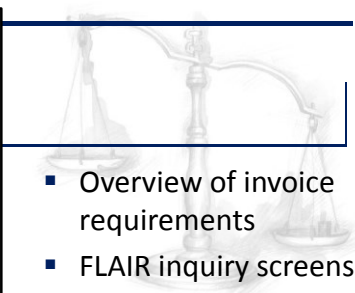
HANDBOOK FEATURES:

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

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JUSTICE ADMINISTRATIVE COMMISSION – ACCOUNTING OFFICE
221 NORTH BROWN STREET, TALLAHASSEE, FLORIDA





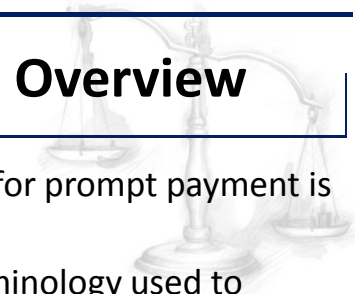
- Overview of invoice requirements
- FLAIR inquiry screens
- Links to reference materials and documents
- Travel
- Journal transfers
- Current year refunds
- Revenue receipts
- More

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JUSTICE ADMINISTRATIVE COMMISSION

Prompt Payment - Overview

- The statutory requirement for prompt payment is found in: s. 215.422, F.S.
- Prompt payment is the terminology used to describe the statutory requirement to pay obligations of the state within a period of 40 calendar days from the date the obligation is eligible to be paid
- Transaction date (TRN-DT) is the FLAIR term for the start date for prompt payment compliance calculation period



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Prompt Payment - Overview

- Any invoice received by an agency shall be recorded, approved for payment, and filed with Department of Financial Services (DFS) no later than 20 days after receipt of invoice (and approval of goods and services)
- DFS requires that each agency keep a record of receipt of the invoice, date(s) goods or services are received, and inspection and approval of the goods or services (three-date stamp)
- These dates are required on each invoice in order to determine the TRN-DT

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Interest Penalty Payments

- If a warrant for payment of an invoice is not issued within 40 days of the TRN-DT, an interest penalty is generated
- JAC receives daily interest penalty reports
- Interest penalties under \$1.00 are not required to be paid to the vendor
- If the penalty exceeds \$1.00 JAC will notify the appropriate office
 - Vendor may decline interest penalty

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Interest Penalty Payments

- If the vendor declines the interest penalty, please forward that information to JAC
- If the vendor accepts, JAC will process the payment based on the amount shown interest penalty report
 - Batch sheet is not required
- According to s. 215.422(3)(b), F.S., the interest penalty payment must be issued within 15 days from the date the interest is assessed

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Transaction Date Calculation

- The TRN-DT is determined by taking the later of invoice received date, the dates of receipt of the actual goods or services, or the date the goods or services were approved
- Approval and inspection of goods or services (not invoices) shall take no longer than 5 working days from the date goods or services are received

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Transaction Date Calculation – Invoice Received Date

- Invoice received date is the date the invoice is received at the office specified to the vendor
- The invoice received date is NOT:
 - Date invoice sent to JAC
 - Date invoice approved by local administration
 - Date invoice discovered under papers on desk
- Offices should identify in some way when the invoice was received

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Transaction Date Calculation

- Events that may change your TRN-DT
 - Disputed invoices (reduction of invoice amount)
 - Vendor has not registered their substitute W9 with DFS
 - TRN-DT changes when substitute W9 is registered with DFS (W9 update date is used)

VSII	STATEWIDE VENDOR INQUIRY BY NUMBER	03/24/2016	13:38:19
VENDOR ID: F 205111904 W9 NAME: A1A TREE SERVICE		W9: Y	
		W9 UPDATE: 02/12/2013	
SEQ	VENDOR NAME	SHORT NAME	
	PURCHASING ADDRESS	REMITTANCE ADDRESS	PIN

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Transaction Date Calculation

What is the TRN-DT?

Date Invoice Rec'd	4/10/16
Date Goods Services/Rec'd	4/16/16
Date Goods Inspected/Appv'd	4/18/16

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Transaction Date Calculation

What is the TRN-DT?

Date Invoice Rec'd	4/28/16
Date Goods Services/Rec'd	4/19/16
Date Goods Inspected/Appv'd	4/21/16

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Transaction Date Calculation

What is the TRN-DT?

Date Invoice Rec'd	4/1/16
Date Goods Services/Rec'd	4/6/16
Date Goods Inspected/Appv'd	4/19/16

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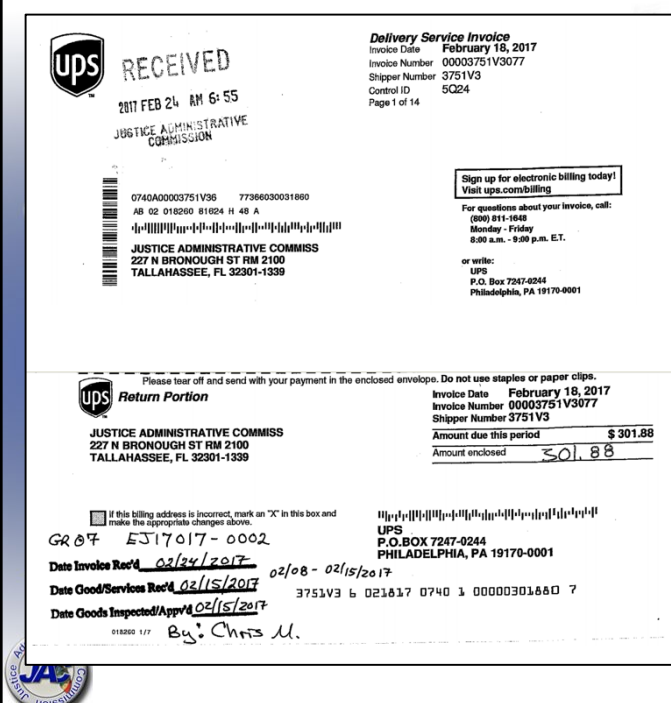


BOMS and Transaction Date

- BOMS calculates the FLAIR transaction date for the batch sheet
- Susie Kalous will walk us through BOMS and the date fields applicable



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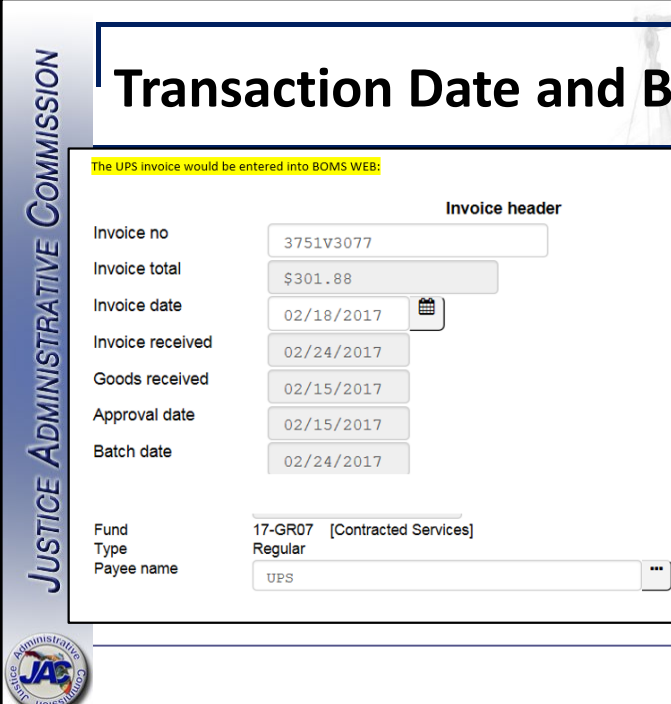
Delivery Service Invoice
 Invoice Date: February 18, 2017
 Invoice Number: 00003751V3077
 Shipper Number: 3751V3
 Control ID: 5C24
 Page 1 of 14

Return Portion
 Invoice Date: February 18, 2017
 Invoice Number: 00003751V3077
 Shipper Number: 3751V3
 Amount due this period: \$301.88
 Amount enclosed: 301.88

JUSTICE ADMINISTRATIVE COMMISSION
 227 N BRONOUGH ST RM 2100
 TALLAHASSEE, FL 32301-1339

GR07 EJ17017-0002
 Date Invoice Rec'd: 02/24/2017
 Date Goods/Services Rec'd: 02/15/2017
 Date Goods Inspected/Approved: 02/15/2017
 By: Chris M.

- Transaction date and BOMS
- Sample invoice #1



Transaction Date and BOMS

The UPS invoice would be entered into BOMS WEB:

Invoice header

Invoice no	3751V3077
Invoice total	\$301.88
Invoice date	02/18/2017
Invoice received	02/24/2017
Goods received	02/15/2017
Approval date	02/15/2017
Batch date	02/24/2017
Fund	17-GR07 [Contracted Services]
Type	Regular
Payee name	UPS

- The UPS invoice dates would be entered into BOMS as shown



Transaction Date and BOMS

Vendor total	Vendor name	Vendor no	Tran date
\$301.88	UPS	F362407381103	02/24/17

- BOMS calculates the transaction date as the latter of these dates:
 - Invoice received date
 - Goods received date
 - Goods approved date

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JEAN'S SAMPLE COURT REPORTING
123 TEST AVENUE
TEST, FL 00000

INVOICE NO.: 123456
INVOICE DATE: 03/22/2017
REPORTER: IMA TEST
ID# 123456789

JUSTICE ADMINISTRATIVE COMMISSION
227 N. BRONOUGH STREET, SUITE 2100
TALLAHASSEE, FL 32301

ATTORNEY, GOOD
ST VS THAT GUY
15-CF-000000

DATE	DESCRIPTION	AMOUNT
06/21/2016	TRANSCRIPT OF PROCEEDINGS BEFORE: HERE COMES THE JUDGE LOCATION: ANYWHERE, USA ORG & 2 COPIES (APPEAL) @ 5.00 P/P 252 PAGES	\$1,260.00

RECEIVED
MAR 27 2017
JUSTICE ADMIN. COMM.

Object Code 131418
Verification MM
Approved for Payment SR 03/30/2017
Date Invoice Rec'd 03/27/2017
Date Goods Rec'd & Inspected 03/22/2017

- Transaction date and BOMS
- Sample invoice #2

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Transaction Date and BOMS

If the data from the invoice is entered incorrectly into BOMS WEB:

Invoice header	
Invoice no	123456
Invoice total	\$1,260.00
Invoice date	03/22/2017
Invoice received	03/27/2017
Goods received	05/30/2017
Approval date	03/22/2017
Batch date	04/05/2017
Batch no	17-0372
Fund	17-GR04 [Expenses]
Type	Regular
Payee name	JEAN'S SAMPLE COURT REPORTING

- The wrong date is entered into BOMS

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Transaction Date and BOMS

Vendor total	Vendor name	Vendor no	Tran date
\$1,260.00	JEAN'S SAMPLE COURT RE	F123456789001	05/30/17

- BOMS calculated the TRN Date correctly, but the date is incorrect based on the invoice
- A future date may not be used as a transaction date in FLAIR
- JAC will have to change the transaction date to the correct one to enter it into FLAIR

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Transaction Date – BOMS Calculation

- Once the date stamp has been completed, BOMS will calculate the transaction date from the information entered in the corresponding fields as shown below:

BOMS Invoice Screen		Date Stamp on Invoice
Date the vendor created the invoice	Invoice no	3751V3077
	Invoice total	\$301.88
	Invoice date	02/18/2017
	Invoice received	02/24/2017
	Goods received	02/15/2017
	Approval date	02/15/2017
	Batch date	02/24/2017
		Date Invoice Rec'd 02/24/2017 Date Goods Services/Rec'd 02/15/2017 Date Goods Inspected/Appv'd 02/15/2017
		Date the batch is created in BOMS



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Transaction Date Determination

- Questions and discussion



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Awards and Recognitions

- According to s. 110.1245, F.S., each department head is authorized to incur expenditures for purchasing awards & recognitions for state employees
- Awards may include: framed certificates, pins, and other tokens of appreciation
- Awards may not cost in excess of \$100 each, plus applicable taxes
- Employee receiving the award should be indicated with the batch sent to JAC

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Advance Payments

- As a general rule, the state does not allow paying for anything in advance unless savings to the state can be demonstrated
- There are some exceptions allowed by DFS



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Advance Payments – Prior Approval Not Needed

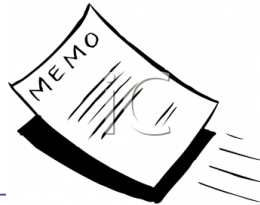
- If the advance payment is for **maintenance agreements, software license agreements, or subscriptions (under \$35,000.00)**
- Meets one of the following requirements
 - Savings to the state
 - Goods and services are essential to your operations and can only be paid in advance
 - Payment is related to start-up costs or contracted services authorized in the GAA

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Advance Payments – Prior Approval Needed From DFS

- Amount of the payment exceeds \$35,000.00
- A detailed memo describing the need for the advance payment must be submitted to DFS and approved before sending to JAC to process



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Advance Payments – Other Considerations

- The following advance payments are generally accepted by DFS (although not listed in the Reference Guide)
 - Information and evidence
 - Time sensitive case-related payments
 - Travel arrangements (airfare, hotel)
 - Discounted registration fees

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Refund Requests

- A person or business may request a refund from the state if they have overpaid a fee or fine to the state
- A form is provided by DFS as the official refund request form
- Refund forms are sent to your JAC accountant for processing
 - ***Submitting the form with a batch sheet is preferred***

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Application for Refund Form

APPLICATION FOR REFUND

Section 215.26, Florida Statutes, states in part: "Applications for refunds as provided in this section shall be filed with the Chief Financial Officer, except as otherwise provided herein, within 3 years after the right to such refund shall have accrued else such right shall be barred." Three years is generally interpreted as meaning three years from the date of payment into the State treasury. The Chief Financial Officer has delegated the authority to accept applications for refund to the unit of State government, which initially collected the money.

Pursuant to the provisions of Rule 69I-44.020, Florida Administrative Code, and Section 215.26, Florida Statutes, or Section _____*, Florida Statutes, I hereby apply for a refund of moneys I paid into the State treasury, which are subject to refund. The following information is submitted to substantiate the claim.

Name: _____ FEIN or SS No _____

Address: _____

Amount: _____ Date Paid _____

Reason for Claim: _____

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Application for Refund Form

Agency recommends approval of the above claim and submits the following information to substantiate the claim: Amount of recommended refund \$ _____.

The amount requested above was originally deposited into the State treasury as a part of the funds deposited on State Treasurer's Receipt No. _____ dated _____.

NAME OF ACCOUNT: _____

ACCOUNT CODE											

Statutory Authority for Collection: _____

It is requested that payment be made from the following account:

NAME OF ACCOUNT: _____

ACCOUNT CODE											

CERTIFIED TRUE AND CORRECT this _____ day of _____, _____

Agency _____

Signature of Authorized Person _____

Title _____

DFS-AA-4
Rev. 0207

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Journal Transfers - Overview

- Journal Transfer (JT) – disbursement or revenue transactions where expenditure is transferred from one 29-digit account code to another

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

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Journal Transfers - Overview

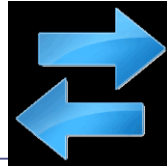
- Common batched JTs are:
 - Payments to Department of Management (DMS) Services for phone service or internet connections
 - Grant monies transferred from Office of Attorney General to various offices of JAC into Grants and Donations Trust Funds
 - Employee insurance premiums paid to DMS

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Journal Transfers - Overview

- Common emailed (internal agency) JTs:
 - Transferring operations expenses from general revenue to a trust fund or vice versa
 - Transferring salary or OPS expenses from a general revenue fund to a trust fund or vice versa



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Journal Transfers – Expenditure Transfers

- Journal **expenditure transfers** should only be used to transfer expenditures in FLAIR with the same budget entity and category

- For example:

From: 21-10-1-000069-21300800-00-010000-00

To: 21-20-2-339040-21300800-00-010000-00

or

From: 21-20-2-339040-21300800-00-040000-00

To: 21-10-1-000069-21300800-00-040000-00

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Journal Expenditure Transfers – How Do They Work?

- FLAIR is designed to automatically affect the budget (increase or decrease) when a JT expenditure transfer is used
- When transferring expenditures via a JT the expenditures are increased on the charging side and decreased on the benefitting side
- The corresponding budgets are also increased and decreased accordingly

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Journal Transfers – How can you help JAC?

- JAC has created a JT Request Form
- Form is intended to provide more uniformity in JT requests processed by JAC
- Use of the form is optional



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Journal Transfers – JAC JT Form

Justice Administrative Commission- Journal Transfer Request Form

Office: JAC

Journal Transfer:

Please make the following expenditure journal transfer:

Charge to* (increase)					
Org code	EO	Object code	Flair Fund	Expenditure category	Amount
21-30-00-00-702	A2	110000	21-20-2-339040-21300800-00	010000	\$1,000.00
Benefit** (decrease)					
Org code	EO	Object code	Flair Fund	Expenditure category	Amount
21-30-00-00-000	B2	110000	21-10-1-000069-21300800-00	010000	\$1,000.00

*Increase expenditures- **reduces** the budget authority in the account provided in the current fiscal year while adding to the total expenditures.

Decrease expenditures- **increases the budget authority in the account provided in the current fiscal year while reducing the total expenditures.
(benefits from the transfer)

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Journal Transfers

- Questions and discussion



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JUSTICE ADMINISTRATIVE COMMISSION

JAC Website - Accounting Resources and Information

JUSTICE ADMINISTRATIVE COMMISSION

Home
Services
Court Appointed/IPC
Due Process (CAC/IPC)
Contacts
Search
MY JAC LOGIN

Adrian Thompson

Notice of the short list of qualified Respondents File size: 251KB [\[Download\]](#)

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

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.

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.

JAC's Vision: To be a model of exemplary state government and provide unparalleled services.

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

JAC's Core Competencies:

1. Administrative Service
2. Communication and Collaboration

WHAT'S NEW

- JAC Express Newsletter January-February 2017
- 2017 JAC Conference Agenda
- JAC Court Appointed Newsletter Winter 2017
- Current Funding Opportunities via the National Institute of Justice
- 2017 JAC Conference Flyer
- Update on the...

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JUSTICE ADMINISTRATIVE COMMISSION

JAC Website - Accounting

- Budget
- Financial Services
- FLAIR Management Reporting and Training
- Forms for Office Financial Statements
- Human Resources
- Operations
- Purchasing Card Administration
- Resources for Grants
- Risk Management
- Year-End Information and Office Financial Statements

Welcome

JAC's Accounting Section processes disbursement and revenue transactions for the agencies we serve in the areas of: operations, due process, civil commitment, ordinary witness funding requests, and juror cost distributions. The Accounting Section serves as a liaison between the agencies we serve and the Departments of Financial Services and Revenue. We review 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.

The **Disbursements Unit** reviews disbursement transactions for adherence with ss. 29.005, 29.006, 40.29, 43.16, 112.061, 215.422, 394.910, 215.97 F.S. and others; as well as adherence to the Department of Financial Services (DFS) Policies and Procedures Memoranda, and *The Reference Guide for State Expenditures*.

The **Revenue Unit** is responsible for the classification and coding of receipts, and processing revenue transactions for the agencies we administratively serve in accordance with s. 116.01, F.S. and others.

Below are relevant, memos, documents, guides, and forms relating to JAC Accounting.

General

- [Reference Guide for State Expenditures](#) [\[Download\]](#)
- [JAC Memo RE: Transaction Date & Prompt Payment - Reference Guide](#) [\[Download\]](#)
- [State of Florida Application for Refund](#) [\[Download\]](#)
- [Affidavit for Duplicate Warrant](#) [\[Download\]](#)
- [Reimbursement Form for Expenses Other than Travel](#) [\[Download\]](#)
- [Circuit Revenue Transmittal Cover Sheet](#) [\[Download\]](#)
- [JAC Ordinary Witness Quarterly Funding Request Form](#) [\[Download\]](#)
- [Direct Deposit-EFT Authorization Form for Vendors](#) [\[Download\]](#)

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JAC Website- Accounting

Travel

- [Travel - Quick Reference and Checklist - April 2017](#)
- [AA #06 - State of Florida Purchasing Card Program](#)
- [AA #43 - Travel Restrictions Imposed by chapter 2016-62 Laws of Florida](#)
- [CFO Memo No. 03 \(2005-06\) RE: Reimbursement of Travel Expenses \(Rates\)](#)
- [CFO Memo No. 01 \(2006-07\) RE: Reimbursement of Travel Expenses \(Travel Voucher\)](#)
- [Authorization to Incur Travel Expenses](#)
- [State Travel Voucher for Reimbursement](#)
- [SAMPLE State Travel Voucher for Reimbursement](#)
- [Travel Voucher Instructions](#)

Enterprise-National Car Rental - State Contract Information

- [Enterprise - Update Emerald Profile Information - Add Another Card and More](#)
- [Enterprise-National Federal Tax ID - Sept 2015](#)
- [Updated 9.28.15 Getting Started - Monthly Billing and Emerald Club Enterprise-National Sept 2015](#)
- [Updated 9.28.15 JAC Enterprise-National - Car Rental Info](#)
- [Enterprise-National Complete Contract - DMS](#)
- [Enterprise-National Price Sheet 08-27-2015 - DMS](#)
- [JAC Memo 019-15 - State Car Rental Contract 9.11.15](#)
- [Sample Internal Office Communication - Enterprise-National](#)

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How can your office help JAC?

- Due process batches – county codes grouped together (when possible)
- Journal transfer payments should be batched separately from batches with “regular” vendors
- Invoices included with batch should match the order listed on the batch sheet
- Check vendor IDs in FLAIR to be sure the vendor number and sequence match the name and address on the invoice

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How can your office help JAC?

- If JAC changes the vendor ID or sequence on the batch sheet to match the invoice, or
- If JAC changes the object code:
 - When voucher and warrant/EFT is received by your office check the batch for any changes
 - Update BOMS or your records for future payments to that vendor

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Open Forum

- What can JAC Accounting do to help your office?
 - For example...
 - Better communications
 - More training
 - Improved website
 - Other

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Transaction Date & Prompt Payment Reference Guide

Includes BOMS Date Fields

“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 the Department of Financial Services (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.

The primary statute that mandates prompt payment is s. 215.422, F.S. This guide is intended to assist in understanding the statute governing prompt payment. The Transaction Date (TRN-DT) is the FLAIR term for the start date (payment eligibility date) to determine the compliance of each invoice presented to the state for payment (20 days from TRN-DT) and determining whether any interest is owed to the vendor if 40 days passes without payment.

Determining Transaction Date (TRN-DT) for Goods and Services

The task for the agency is to correctly determine the TRN-DT on each obligation. Other than pre-payments in limited circumstances, in order for an obligation to be eligible for payment the agency must have:

- 1) received an accurate invoice from the vendor;¹
- 2) received the goods or services;
- 3) inspected and approved the goods or services **(not more than 5 working days from receipt of goods and services);** and
- 4) established that the vendor has a verified Substitute Form W-9** on file with the Department of Financial Services (DFS) (for most vendors)

****Note:** A verified Substitute Form W-9 is the vendor’s electronic registration and verification of their taxpayer identification number (TIN) via the [DFS Vendor website](#).

For goods and services, when processing an invoice/obligation for payment, traditionally a three-date stamp has been used to determine TRN-DT.

Date Invoice Rec'd	_____
Date Goods Services/Rec'd	_____
Date Goods Inspected/Appv'd	_____
Date W9 Verified _____	

The TRN-DT date was previously determined as the latter of three dates (1, 2, & 3 above). However, as of March 5, 2012, a 4th date may be considered, that is, the verified Substitute Form W-9 date. If the verified Substitute W-9 date occurs after the invoice received, goods received, and goods approved dates, the TRN-DT is deemed to be the W-9 verified date.

1. 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.).

As required by s. 215.422, F.S., “the agency must record these key dates on each obligation,” and as required by DFS Memo No. 38 dated February 24, 2012, “if a vendor submits an invoice for payment and does not have a verified W-9 on file, the agency should document the error and indicate on the invoice the date the W-9 was verified. Agencies may use the W-9 update field [in FLAIR] to determine when the W-9 was verified.”

The person processing the payment in FLAIR will review the three-date stamp to determine the TRN-DT. The TRN-DT should be **the latter of the three dates**. The TRN-DT is then manually entered into FLAIR as a required data element when processing the obligation/invoice in FLAIR. The TRN-DT entered in FLAIR starts the prompt payment compliance “clock.”

Transaction Date for Goods & Services (Non-Travel Payments) & BOMS

BOMS will calculate the transaction date automatically from the three date fields entered on the BOMS invoice screen and insert the calculated date as the TRN-DT (Tran Date) on the Batch Sheet.

BOMS Invoice Screen

Date Stamp on Invoice

The three key date fields (invoice received date, goods received date, [goods] approval date) must **not be left blank** when entering invoice information in BOMS. **The W-9 verified date is not entered into BOMS as of the writing of this memo**, but may be considered for the Tran date/TRN-DT if it is later than the other dates.

The transaction date for the invoice example above should be 2/24/2017 because it is the latter of the dates on the invoice date stamp. When the batch was created for this item, the batch sheet recorded the correct Tran date/TRN-DT. See the example below.

BATCH SHEET (Regular)			
FUND: 12-GR07 (Contracted Services)		AGENCY PAGE 1 JAC NO:	
Tr name	Vendor no	Tran date	Invoice no
F362407381012		2/24/17	3751V3022

Please note that the TRN-DT may be changed to the W-9 verified date when entering the invoice/payment into FLAIR if the W-9 verified date is later than the other three dates.

Determining Transaction Date for Travel Reimbursements

Travel reimbursements to all travelers should be handled in accordance with s. 215.422, F.S., regarding prompt payment. Travel reimbursements must also be presented to DFS within 20 days of the TRN-DT. Travelers who do not receive travel expense reimbursements within 40 days of the TRN-DT may be eligible for interest penalty payments. Other than travel pre-payments in limited circumstances a traveler must submit an accurate State of Florida Voucher for Reimbursement of Travel Expenses (travel voucher) with supporting documentation to the agency. The dates considered on the travel voucher related to prompt payment are:

- 1) invoice received date: the date the travel voucher is received by the traveler's supervisor (not necessarily indicated on the travel voucher)
- 2) goods and services received date: the final date traveled as indicated on the travel voucher; and
- 3) goods or services approved date: the date the traveler's supervisor signs the travel voucher (not more than 5 days from when the traveler signs the travel voucher)


Travel Voucher

STATE OF FLORIDA VOUCHER FOR REIMBURSEMENT OF TRAVEL EXPENSES		DATE	Travel Performed From Point of Origin To Destination
		Wed., 11/30/2011	From Tallahassee to Destin, FL
		Thurs., 12/01/2011	From Destin to Tallahassee, FL

#2

#3

The critical date on the travel voucher is the date the supervisor signs the travel voucher, thus approving the travel. This is also defined as the goods and services approved date (#3). The supervisor should sign the travel voucher no later than 5 days from the traveler's signature date.

		<table border="1"> <tr> <th>Column</th> <th>Column</th> <th>Column</th> <th>Column</th> <th>Column</th> </tr> <tr> <td>Total</td> <td>Total</td> <td>Total</td> <td>Total</td> <td>Total</td> </tr> <tr> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> </table>		Column	Column	Column	Column	Column	Total	Total	Total	Total	Total	\$ -	\$ -	\$ -	\$ -	\$ -
Column	Column	Column	Column	Column														
Total	Total	Total	Total	Total														
\$ -	\$ -	\$ -	\$ -	\$ -														
Statement of Benefits to the State (Conference or Convention)		BY: _____		Column Total														
Reimbursing Fund: Check No. Check Date Agency Voucher No.	Advance: Warrant No. Warrant Date Subvoucher Date No.	LESS ADVANCE RECEIVED LESS CLASS C MEALS (Officer/Employee Only) LESS NON-REIMBURSABLE ITEMS INCLUDED ON PURCHASING CARD NET AMOUNT DUE TRAVELER NET AMOUNT DUE STATE																
I hereby certify or affirm and declare that this claim for reimbursement is true and correct in every material matter; that the travel expenses were actually incurred by me as necessary in the performance of official duties; that per diem claimed has been appropriately reduced by any meals or lodging included in the convention or conference registration fees claimed by me, and that this voucher conforms in every respect with the requirements of Section 112.061, Florida Statutes.		Pursuant to Section 112.061(5)(b), Florida Statutes, I hereby certify or affirm that the cost of my travel was an actual business of the State of Florida and was for the purpose of state business.																
TRAVELER'S SIGNATURE: <i>Sally Smith</i> SIGNATURE DATE: <i>12/2/11</i>		SUPERVISOR'S SIGNATURE: <i>[Signature]</i> SUPERVISOR'S TITLE: <i>Director</i> SIGNATURE DATE: <i>12/4/11</i>																
FOR AGENCY USE:		Form 1																

Most of the time the TRN-DT for travel reimbursements is the date the supervisor signs the travel voucher.

Transaction Date for Travel Reimbursement Vouchers & BOMS

The task for the agency is to determine the TRN-DT from the dates on the travel voucher. The dates to consider are: 1) invoice received date: the date the travel voucher is received by the traveler's supervisor; 2) goods received date: the final travel date on the travel voucher; and 3) goods approved date: the date the traveler's supervisor signs the travel voucher. The dates found on the travel voucher are entered into BOMS as shown below:

STATE OF FLORIDA		TRAVELER		AGENCY						
VOUCHER FOR REIMBURSEMENT		SOCIAL SECURITY NO.		HEADQUARTERS						
OF TRAVEL EXPENSES		CHECK ONE: OFFICER/EMPLOYEE NONEMPLOYEE IND. CONTRACTOR OPS		RESIDENCE (CITY)						
DATE	Travel Performed From Point of Origin To Destination	Purpose or Reason (Name of Conference)	Hour of Departure And Hour of Return	Meals for Class A & B Travel	Per Diem or Actual Lodging Expenses	Class C Meals	Map Mileage Claimed	Venue Mileage Claimed	Am	
11/30/2011	Tallahassee to Destin									
12/01/2011	Destin to Tallahassee									
Statement of Benefits to the State: (Conference or Convention)						Column Total	Column Total	Column Total	0 MI 44.5 g MI	Col To
						\$ -	\$ -	\$ -	\$ -	\$
Revolving Fund		Advance		LESS ADVANCE RECEIVED						
Check No.		Warrant No.		LESS CLASS C MEALS (Officers/Employees Only)						
Check Date		Warrant Date		LESS NON-REIMBURSABLE ITEMS INCLUDED ON PURCHASING CARD						
Agency Voucher No.		Statewide Des. No.		NET AMOUNT DUE TRAVELER						
Agency Voucher No.		Agency Voucher No.		NET AMOUNT DUE THE STATE						
I hereby certify or affirm and declare that this claim for reimbursement is true and correct in every material matter; that the travel expenses were actually incurred by me as necessary in the performance of official duties; that per diem claimed has been appropriately reduced by any meals or lodging included in the convention or conference registration fees claimed by me, and that this voucher conforms in every respect with the requirements of Section 112.061, Florida Statutes.						Pursuant to Section 112.061 (3) (a), Florida Statutes, I hereby certify or affirm that to the best of my knowledge the travel was on official business of the State of Florida and was for the purpose(s) stated.				
TRAVELER'S SIGNATURE: <i>Sally Smith</i>						SUPERVISOR'S SIGNATURE: <i>Jane Jones</i>				
SIGNATURE DATE: <i>12/2/11</i> TITLE: <i>Assistant to the Director</i>						SUPERVISOR'S TITLE: <i>Director</i>				
FOR AGENCY USE:						SIGNATURE DATE: <i>12/4/11</i>				

The date the traveler signs the travel voucher is considered the invoice date

Invoice... [Edit]		BOMS Invoice	
Invoice #	3751V3022	Type:	
Invoice date	12/02/11	Vendor:	
Invoice received	12/03/11		
Goods received	12/01/11		
Approval date	12/04/11		
Batch date	12/04/11		
		JAC no:	

The Tran Date/TRN-DT for the travel voucher on page 4 should be: 12/04/11 because that is the date the traveler's supervisor signed the travel voucher. BOMS will automatically record 12/04/11 as the Tran date. See batch sheet example below.

ORG: Justice Administrative Commission		BATCH SHEET (Travel Reimbursement)				
ORG CD: 21 30 00 00 000		FUND: 12-GR04 (Expenses)				
EO: B2	BEN OBJ:					
SF: 1	BEN CAT:					
FID: 000069						
County	Object	Amount	Vendor total	Vendor name	Vendor no	Tran date
			\$184.05	Sally Smith	E123456789	12/04/2011
000	261200	\$55.00				
000	261300	\$129.05				

Sources of Information Related to Prompt Payment and Transaction Date (TRN-DT)

The information contained in this document was compiled from several sources: Florida Statutes, Department of Financial Services/Comptroller's Memoranda, and the Department of Financial Services/Agency Addressed Memoranda. Excerpts from the documents and links to the full text of each are found below.

[Excerpt from the "Prompt Payment Statute" s. 215.422, F.S.](#)

Payments, warrants, and invoices; processing time limits; dispute resolution; agency or judicial branch compliance. As stated in ss. 215.422(1); (3)(a); (3)(b); and (11):

(1) "An invoice submitted to an agency of the state or the judicial branch, required by law to be filed with the Chief Financial Officer, shall be recorded in the financial systems of the state, approved for payment by the agency or the judicial branch, and filed with the Chief Financial Officer not later than 20 days after receipt of the invoice and receipt, inspection, and approval of the goods or services, Approval and inspection of goods or services shall take no longer than 5 working days unless the bid specifications, purchase order, or contract specifies otherwise. 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. The agency or the judicial branch is deemed to receive an invoice on the date of the invoice if the agency or the judicial branch has failed to annotate the invoice with the date of receipt at the time the agency or the judicial branch actually received the invoice or failed at the time the order is placed or contract made to designate a specific location to which the invoice must be delivered."

3(a) “Each agency of the state or the judicial branch which is required by law to file invoices with the Chief Financial Officer shall keep a record of the date of receipt of the invoice; dates of receipt, inspection, and approval of the goods or services; date of filing of the approved invoice; and date of issuance of the warrant in payment thereof.

3(b) “If a warrant in payment of an invoice is not issued within 40 days after receipt of the invoice and receipt, inspection, and approval of the goods and services, the agency or judicial branch shall pay to the vendor, in addition to the amount of the invoice, interest at a rate as established pursuant to s. 55.03(1) on the unpaid balance from the expiration of such 40-day period until such time as the warrant is issued to the vendor.”

(11) “Travel and other reimbursements to state officers and employees must be the same as payments to vendors under this section, except payment of Class C travel subsistence.”

(13) “Notwithstanding the provisions of subsections (3) and (12), in order to alleviate any hardship that may be caused to a health care provider as a result of delay in receiving reimbursement for services, any payment or payments for hospital, medical, or other health care services which are to be reimbursed by a state agency or the judicial branch, either directly or indirectly, shall be made to the health care provider not more than 35 days from the date eligibility for payment of such claim is determined.”

[Excerpt from Comptroller's Memorandum #3 – October 22, 1999](#)

SUBJECT :COMPLIANCE WITH s. 215.422, F.S.

“During our review of agencies' invoices, we noted some inconsistencies with the invoice transaction date recorded in FLAIR. As a reminder, the latest of the following three dates should be used as the transaction date: (1) the date the invoice was received at the location designated on the purchase order or contract; (2) the date the goods and/or services were received; or (3) the date the goods and/or services were inspected and approved. In situations where these three dates are not on an invoice, we will use the invoice date as the beginning date for calculating interest due vendors under s. 215.422, F.S.”

[Excerpt from Agency Addressed Memorandum #38 – February 24, 2012](#)

SUBJECT: FLAIR EDITS REQUIRING A SUBSTITUTE FORM W-9

“The Department of Financial Services (DFS) will implement edits in FLAIR on March 5, 2012, to prevent an encumbrance, payable, or disbursement transaction for any vendor that does not have a verified Substitute Form W-9 on file with DFS.....Section 215.422(3)(b), Florida Statutes, states that the non-submittal of the appropriate federal taxpayer identification documentation to the Department of Financial Services by the vendor will be deemed an error on the part of the vendor, and the vendor will be required to submit the

appropriate federal taxpayer documentation in order to remedy the error. Therefore, if a vendor submits an invoice for payment and does not have a verified W-9 on file, the agency should document the error and indicate on the invoice the date the W-9 was verified in FLAIR. This may affect the transaction date entered in FLAIR when processing the invoice. Agencies may use the W-9 Update Date field to determine when the W-9 was verified.”

[Excerpt From CFO Memo #01 – August 6, 2013](#)

SUBJECT: PROMPT PAYMENT COMPLIANCE AND INTEREST PENALTY MONITORING

“Section 215.422, F.S., outlines the processing time limits for invoice approval (prompt payment). Agencies must submit invoices for payment not later than 20 days after receipt of the invoice and receipt, inspection, an approval of the goods or services.”

For questions regarding Transaction Date please contact: Vicki Nichols, Director of Accounting or Dina Kamen, Deputy Director of Accounting.

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

*Increase expenditures- **reduces** the budget authority in the account provided in the current fiscal year while adding to the total expenditures.

Decrease expenditures- **increases the budget authority in the account provided in the current fiscal year while reducing the total expenditures (benefits from the transfer).

Form last updated: 5/1/2017

STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
APPLICATION FOR REFUND

Section 215.26, Florida Statutes, states in part: "Applications for refunds as provided in this section shall be filed with the Chief Financial Officer, except as otherwise provided herein, within 3 years after the right to such refund shall have accrued else such right shall be barred." Three years is generally interpreted as meaning three years from the date of payment into the State treasury. The Chief Financial Officer has delegated the authority to accept applications for refund to the unit of State government, which initially collected the money.

Pursuant to the provisions of Rule 69I-44.020, Florida Administrative Code, and Section 215.26, Florida Statutes, or Section _____*, Florida Statutes, I hereby apply for a refund of moneys I paid into the State treasury, which are subject to refund. The following information is submitted to substantiate the claim.

Name: _____ FEIN or SS No _____

Address: _____

Amount: _____ Date Paid _____

Reason for Claim: _____

CERTIFIED TRUE AND CORRECT this ____ day of _____, _____

Signature _____

* Must be completed if authority is other than Section 215.26, Florida Statutes.

(FOR AGENCY USE ONLY)

Agency recommends approval of the above claim and submits the following information to substantiate the claim: Amount of recommended refund \$ _____.

The amount requested above was originally deposited into the State treasury as a part of the funds deposited on State Treasurer's Receipt No. _____ dated _____.

NAME OF ACCOUNT: _____

ACCOUNT CODE									

Statutory Authority for Collection: _____

It is requested that payment be made from the following account:

NAME OF ACCOUNT: _____

ACCOUNT CODE									

CERTIFIED TRUE AND CORRECT this ____ day of _____, _____

Agency _____

Signature of Authorized Person _____

Title _____