

CHAPTER 69I-40 BUREAU OF AUDITING

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69I-40.001 Schedule Form.

Invoices to be submitted to the Chief Financial Officer for payment must be scheduled by the agency wishing to make payment using a standard voucher format prescribed by the Department of Financial Services and the Chief Financial Officer.

Specific Authority 17.14, 17.29 FS. Law Implemented 17.001, 17.03, 17.14 FS. History--New 10-21-75, Formerly 3A-40.01, Amended 1-8-95, Formerly 3A-40.001.

69I-40.002 Requirements.

Following is information, data or requirements to be met concerning vouchers submitted to the Chief Financial Officer for payment.

(1) All vouchers submitted to the Chief Financial Officer for disbursement or transfer of funds shall include documentation to show that the requested disbursement or transfer is authorized by law, unless such authority is evident from the face of the voucher. When requested by the Chief Financial Officer, the voucher must show that the agency or officer has been expressly authorized by law to expend funds for the purpose under consideration, or must be considered to have been given such authority by necessary implication in order to carry out a duty or function expressly imposed or authorized by law. The requirement for legal authority may not be satisfied by demonstrating that the requested disbursement or transfer has been done or approved previously.

(2) All invoices must be original invoices. If the original invoice is not available, a duplicate of the invoice shall be maintained by the agency provided the agency has determined that the invoice has not been previously paid. The duplicate invoice must be labeled "original invoice not available – agency records show that this obligation has not been previously paid. Signed _____." This statement must include the original signature of the person making the determination.

(3) Invoices must clearly reflect a description of the item or items, the number of units and the cost per unit. Numerical code descriptions alone will not be accepted. When the warrant is for a postage meter, the meter number or permit number is required.

(4) Invoices and other supporting documentation included in a voucher must be grouped by vendor and arranged in the same order as the vendors listed on the voucher schedule. If the voucher includes multiple invoices from the same vendor, the voucher must include an adding machine tape or other evidence showing that the total of the invoices is equal to the amount shown on the voucher schedule.

(5) Thermofax copies, because of their temporary nature, may not be used as supporting documentation in vouchers submitted for payment. If a thermofax document must be used, it must be copied on a standard photocopy machine and the standard photocopy included in the voucher.

(6) Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used in the supporting documentation included in a voucher unless an explanation is also included.

(7) Discounts must be taken prior to scheduling. Also, invoices providing discounts shall be grouped and submitted on a separate voucher schedule, and shall be clearly stamped "discount voucher."

(8) A statement will not be paid unless it can be clearly shown that it is to be used as an invoice. No balances for prior purchases will be paid unless supported by original invoices.

(9) For agencies subject to the requirements of Section 287.022, Florida Statutes, vouchers for the payment of insurance, except title insurance, must contain proof that the insurance was purchased by the Department of Management Services or a certification of emergency.

(10) All invoices for payment of building lease agreements shall include on the invoice the approved lease number from the Department of Management Services, if applicable.

(11) Membership Dues – Membership dues, professional and/or other organizational dues shall be approved by the agency head or his designated agent and shall comply with Section 119.012, Florida Statutes, by attaching a certification from the organization stating their records are open for public inspection. In addition, the payment shall be in compliance with Section 216.345, Florida Statutes, if applicable.

(12) No Federal Excise Tax (unless purchased for resale) will be paid. State agencies are exempt under Federal Certificate No. 59-73-0209-K.

(13) State agencies are not liable for the payment of state sales tax. Exemption certificates may be obtained from the Department of Revenue.

(14) Employee Moving Expenses. The cost of moving personal belongings of a state employee may be paid if approval for such is granted by the agency head or designee, if applicable. A copy of this approval must be attached to the claim when presented for payment.

(15) Reimbursement for the cost of a notary commission and seal may be made, if it can be shown that such is for the benefit of the state agency.

(16) In the event it becomes necessary for an agency to “split” an invoice, it will be necessary for the agency to supply additional information showing the distribution of charges between funds for such invoice and a cross reference for all such vouchers.

(17) Payment of Motor Vehicles – Vouchers for the purchase and/or continuous lease of automobiles, trucks, etc., must include documentation showing that funds were appropriated by the Legislature for the purchase/lease of the vehicles or that the purchase/lease was approved by the Executive Office of the Governor, a copy of the letter of approval from the Division of Motor Pool and a copy of the purchase order. It should be noted that each document should reflect the requisition number assigned by the Division of Motor Pool. For purchases of motor vehicles for institutions managed by the Division of Universities of the Department of Education, the Department of Children and Family Services and the Department of Corrections, only evidence of approval by the Department of Management Services is required.

(18) Specials – Special processing of vouchers shall be limited to bona fide emergencies, contingent upon final approval of the Bureau of Auditing. In the event the request is denied, notice will not be provided.

(19) All invoices required to be submitted to the Chief Financial Officer, shall be submitted in accordance with Section 215.422, Florida Statutes, and the rules and regulations set forth in Chapter 69I-24, F.A.C.

(20) The purchase, lease and use of all communication services must have a copy of the letter of approval from the Division of Communications attached to the invoice, if such approval is required by Chapter 60C-2, F.A.C.

(21) Vouchers for the payment of information resources procurements and the acquisition of information technology resources shall include evidence of compliance with the requirements of Section 282.311, Florida Statutes, if applicable.

(22) Vouchers which include payments for the lease of equipment, the annual cost of which is in excess of purchasing category two established in Section 287.017, Florida Statutes, must show the lease approval number assigned by the Chief Financial Officer.

(23) Vouchers for the repair or maintenance of passenger 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 included.

(24) All payments to State agencies shall be made by journal transfer unless the necessity for making payment by warrant is documented by the agency and approved by the Chief Financial Officer.

(25) Unless specifically authorized by law, the following items related to professional and occupational licenses will not be paid:

(a) Florida or other Bar dues.

(b) Professional license fees.

(c) Occupational license fees.

(d) Driver license fees.

(e) Other fees for licenses required for an individual to perform his official duties.

(f) Tuition or other fees for classes designed to help an individual pass the examination for any of the above licenses, unless the training is directly related to the person’s current official duties.

(g) Tuition or other fees for continuing education classes for the sole purpose of maintaining any of the above licenses.

(h) Examination fees for professional, occupational or other licenses required for a person to perform his or her official duties.

Specific Authority 17.14, 17.29 FS. Law Implemented 17.001, 17.03, 119.012, 215.42, 216.345 FS. History–New 10-21-75, Amended 9-13-76, 12-11-78, 10-25-79, Formerly 3A-40.02, Amended 1-8-95, 12-29-96, 1-27-98, Formerly 3A-40.002.

69I-40.040 Contracts and Grants.

(1) For payments processed through the contract system, the voucher for the first payment must contain copies of the purchase order/contract, documentation of the method of procurement, Department of Management Services catalog number, and any required special approvals. A copy of any change order, supplementary agreement, amendment or termination notice must be included in the first voucher after execution of the document.

(2) For payments not processed through the contract system, the voucher for each payment must contain copies of the payment criteria from the purchase order/contract, documentation of the method of procurement, Department of Management Services catalog number, and any required special approvals.

(3) If the statutory authority for a grant program is not obvious, the agency requesting payment shall include in each voucher for the disbursement of grant funds a reference to the specific State or Federal law which established the grant program.

(4) For construction contracts, the first voucher must contain a copy of the contract or purchase order and the bid tabulation. A copy of any change order, supplementary agreement, amendment or termination notice must be included in the first voucher after execution of the document.

Specific Authority 17.14, 17.29 FS. Law Implemented 17.001, 17.03, 17.14, 215.42 FS. History–New 10-21-75, Formerly 3A-40.40, Amended 1-8-95, Formerly 3A-40.040.

69I-40.050 Lease of Real Property.

(1) Vouchers for the payment of real property lease agreements requiring Department of Management Services approval must contain evidence of such approval.

(2) Vouchers for monthly lease payments may be submitted after the 20th of the month for which payment is requested.

(3) Invoices for the renovation of leased buildings must be supported by justification showing why it is in the best interest of the State to renovate the leased building rather than leasing space which meets the agency's needs.

Specific Authority 17.14, 17.29 FS. Law Implemented 17.001, 17.03, 17.14, 215.42, 255.25 FS. History–New 10-21-75, Formerly 3A-40.50, Amended 1-8-95, Formerly 3A-40.050.

69I-40.051 Purchase of Land.

When a voucher is presented for the purchase of land, it must be accompanied by either an Attorney General's opinion or an opinion of an attorney stating that when the state warrant is issued, the deed will convey clear title to the State of Florida and it must also include evidence of Governor and Cabinet approval, if such opinion and approval are required by law. In addition, the sales contract and the legal description of the property must be included.

Specific Authority 17.29 FS. Law Implemented 17.001, 17.03, 17.14, 286.23 FS. History–New 10-21-75, Formerly 3A-40.51, Amended 1-8-95, Formerly 3A-40.051.

69I-40.091 Investment Vouchers.

Requests for the investment of funds shall be grouped and submitted on a separate journal transfer voucher schedule which shall be clearly identified as an investment transfer voucher. Investment vouchers will be given priority.

Specific Authority 17.29 FS. Law Implemented 17.61, 215.49 FS. History–New 10-21-75, Formerly 3A-40.91, Amended 1-8-95, Formerly 3A-40.091.

69I-40.100 Assignments.

In accordance with Section 215.965, F.S., payments due vendors or employees cannot be assigned by changing the payee's name from the ultimate beneficiary to the assignee. However, subject to the approval of each individual agency, state warrants may be issued in favor of an employee or vendor and be delivered by such agency to the assignee. Authorization from the payee and agency should be on file prior to payment.

Specific Authority 17.29 FS. Law Implemented 215.965 FS. History–New 10-21-75, Formerly 3A-40.100.

69I-40.103 Restriction of Expenditures.

Expenditures from state funds for items as listed below are prohibited unless "expressly provided by law." (See Attorney General opinion 71-28):

- (1) Congratulatory telegrams;
- (2) Flowers and/or telegraphic condolences;
- (3) Presentment of plaques for outstanding service;
- (4) Entertainment for visiting dignitaries;
- (5) Refreshments such as coffee and doughnuts; and
- (6) Decorative items (globes, statues, potted plants, picture frames, etc.).

Specific Authority 17.29 FS. Law Implemented 17.001, 17.03, 215.42 FS. History–New 10-21-75, Amended 1-8-95, Formerly 3A-40.103.

69I-40.120 Advance Payments.

(1) Advance payment may be made in accordance with Section 216.181(16), Florida Statutes, Section 215.422(14), Florida Statutes, or as otherwise provided by law.

(2) Agencies wishing to make advance payment under the provisions of Section 216.181(16)(b), Florida Statutes, but in a manner other than that required by that section must request a waiver of the section from the Chief Financial Officer. The request for waiver must include the appropriation line item number, justification for advancing funds in a manner other than as required by Section 216.181(16)(b), Florida Statutes, and show why such advance payment is in the best interest of the State. Requests for waiver should be addressed to:

Bureau of Auditing
Department of Financial Services
200 East Gaines Street
Tallahassee, Florida 32399-0355

After reviewing the request and consulting with the appropriations committees of both houses of the Legislature, the Chief Financial Officer's Office will notify the agency in writing of the approval or disapproval of the request.

(3) Advance payment may be made under the provisions of Section 215.422(14), Florida Statutes, in accordance with the following:

(a) Advance payment may be made for maintenance agreements, software license agreements, and subscriptions which meet one of the following criteria:

1. Advance payment will result in a savings to the State which is equal to or greater than the amount the State would earn by investing the funds and paying in arrears.

2. The goods or services are essential to the operation of a State agency and are available only if advance payment is made.

3. Payments which are equal to or less than the threshold of category two as defined in Section 287.017, Florida Statutes and which meet one of the above criteria do not require prior approval of the Chief Financial Officer. The voucher requesting payment must document that the payment meets one of the above criteria.

4. Prior approval of the Chief Financial Officer is required for advance payment in excess of the threshold of category two as defined in Section 287.017, Florida Statutes.

(b) Advance payment may be made for other goods or services if approved in advance by the Chief Financial Officer. Criteria for approval shall include:

1. Advance payment will result in a savings to the State which is equal to or greater than the amount the State would earn by investing the funds and paying in arrears.

2. The goods or services are essential to the operation of a State agency and are available only if advance payment is made.

Specific Authority 17.29, 215.422(14) FS. Law Implemented 215.422, 216.181 FS. History--New 1-8-95, Amended 12-29-96, Formerly 3A-40.120.