

FBO MEMORANDUM 2015-02

DATE: September 9, 2014

TO: All FWC Personnel

FROM: Angie Robertson, Chief Operating Officer

SUBJECT: **Travel Reimbursement Voucher Receipt Date**

The purpose of this memorandum is to outline the requirement for timely routing and approval of travel to comply with State prompt payment compliance standards. After careful review and analysis of FWC's travel transactions in FY 13/14, FBO has identified three (3) recurring travel non-compliance scenarios:

- Delay between the employee/traveler signature date and the supervisor signature date; greater than five (5) working days as outlined in FWC IMPP 2.5.1 *Approval and Inspection of Good and Services*.
- Delay between supervisor signature date and the date received in FBO; greater than five (5) calendar days as outlined in FWC IMPP 2.5.1 *Approval and Inspection of Goods and Services*.
- Combination of above observations where there is both a delay in employee/supervisor sign date and receiving in FBO.

In an effort to ensure the correct dates are used to comply with the prompt payment compliance and to process travel reimbursements in FLAIR, the following steps should be taken:

- Traveler signs and dates the Travel Reimbursement Voucher.
- Travel Reimbursement Voucher is then routed to the supervisor for approval.
- Travel Reimbursement Voucher is **date stamped or a hand written received date added** at the time the supervisor receives the Travel Reimbursement Voucher.
- Supervisor reviews, approves, and signs the Voucher.

*NOTE: Supervisor should not delay in the review and approval process; this action should be immediate and not exceed five (5) working days. If the materials are not submitted correctly by the traveler (missing receipt, incorrect reimbursement calculation, etc.), each time the form is returned and received back by the supervisor a **new/revised** "receipt" date should be noted. The supervisor's approval clock (five (5) working days) starts when all complete and correct information is received. Without a date received indicated on the Travel Reimbursement Voucher, the date the traveler signs is presumed to be the beginning of the supervisor's five day window and of the prompt pay compliance period.*

- Supervisor sends the approved (i.e., signed) Travel Reimbursement Voucher to FBO for audit and payment processing in FLAIR.

NOTE: Per the IMPP 2.5.1, the supervisor has five (5) calendar days from approval of the Travel Reimbursement Voucher to submit to FBO for payment.

- FBO office stamps voucher received in office and distributes to appropriate FBO staff for payment processing using the supervisor final/latest "received/receipt" date as the transaction date in FLAIR.

Sources of information related to Transaction date (TRN-DT):

The information contained in this document was compiled from several sources: FWC, IMPP 2.5 "*Documentation of Financial Transactions*", Florida Statutes 215.422, "*Payments, Warrants, and Invoices...*", and in the DFS, Chief Financial Officer Memorandum No. 01 (2013-14), "*Prompt Payment Compliance and Interest Penalty Monitoring*". Excerpts from the documents and links to full text of each are found below.

[Excerpt from FWC IMPP 2.5.1 Approval and inspection of Good and Services](#)

"In regard to the acquisition of any goods or services and in accordance with Florida Statutes, Chapter 215.422(1), approval and inspection of goods or services shall take no longer than five working days after receipt of same, unless the bid specifications, purchase order or contract specifies otherwise. When procuring goods or services that require the vendor provide an invoice for payment, the vendor shall be instructed to send the invoice to the bookkeeper. The bookkeeper must submit the invoice and the approval and payment documentation within five (5) calendar days of approving the goods/services or receiving the invoice, whichever is later."

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

Payment, warrant and invoices; Processing time limits; dispute resolution;... As stated in ss. 215.422(1); and (11) states:

- (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, except that in the case of a bona fide dispute the invoice recorded in the financial systems of the state shall contain a statement of the dispute and authorize payment only in the amount not disputed. The Chief Financial Officer may establish dollar thresholds and other criteria for all invoices and may delegate to a state agency or the judicial branch responsibility for maintaining the official invoices and documents for invoices which do not exceed the thresholds or which meet the established criteria. Such records shall be maintained in accordance with the requirements established by the Secretary of State. The transmission of an approved invoice recorded in the financial systems of the state to the Chief Financial Officer shall constitute filing of a request for payment of invoices for which the Chief Financial Officer has delegated to an agency custody of official records. 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..."

- (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."

[Excerpt from DFS Memorandum 1314-01](#)

Department of Financial Services, Chief Financial Officer Memorandum No. 01 (2013-14), which states:

"Receipt of Invoice" for the purpose of travel and other reimbursements to state officers and employees is the date a properly completed reimbursement form is received by the officer's or employee's supervisor or person authorized to approve the reimbursement form"

"Section 215.422(1), 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, and approval of the goods or services. The Transaction Date field in FLAIR is used to calculate prompt payment compliance. Agencies should record the later of the date the goods or services are received, inspected and approved or the date the invoice is received. For advance payments, agencies should record all zeroes in this field."

Thank you for working with the Office of Finance and Budget on the above FLAIR Travel Prompt Payment compliance changes. Please contact the Finance and Budget Office at (850)488-6551 if you have any questions about the above changes.