Changes to the Budget and Accounting Policy Manual

Date	Chapter	Section	Before Change	After Change	File Name
8/10/2018	11	Exhibit C	V. Process Request Path • Please send all requests to John D. Nauman, OMB at john.nauman@state.de.us	V. Process Request Path • Please send all requests to Cali Engelsiepen, OMB at Cali.Engelsiepen@state.de.us	Chapter 11 – Travel Policy
7/2/2018	14	14.1.1	The Division of Accounting (DOA) Payroll Compliance Group (PCG) provides information and guidance to State Organizations on how to properly administer Payroll functions while complying with applicable laws, rules, and regulations.	The Division of Accounting (DOA) Payroll Compliance Group (PCG) provides information and guidance to State Organizations on proper administration of Payroll functions while complying with applicable laws, rules, and regulations.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.2.1	http://www.accounting.delaware.gov/payroll_comp/policies.shtml	https://accounting.delaware.gov/payroll_comp/policies.shtml	Chapter 14 – Payroll Compliance
7/2/2018	14	14.2.1	Organizations are required to have in place and enforce effective internal controls to monitor Payroll-related transactions. These internal controls must be documented in a Payroll Internal Controls Plan on file with the Division of Accounting, Payroll Compliance Group.. Controls must include, but are not limited to, the review and approval of all wage payments, preapproval of overtime, docking, and leave usage for employees.	Organizations are required to maintain and enforce effective internal controls to monitor Payroll-related transactions. These internal controls must be documented in a Payroll Internal Controls Plan. Controls must include, but are not limited to, the review and approval of all wage payments, preapproval of overtime, docking, and leave usage for employees.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.2.1	Segregate time-keeping and supervision functions from personnel, payroll processing, disbursement and general ledger functions.	Segregate timekeeping and supervision functions from personnel, payroll processing, disbursement and general ledger functions.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.2.1	Individuals approving time sheets should not prepare or enter payroll transactions.	Individuals approving timesheets should not prepare or enter payroll transactions.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.2.2	Organizations have recurring biweekly funding expenditures related to the payment of salaries and premium pays (Shift, Hazard, Board Certified, etc.) owed to employees in authorized positions for time worked in the current pay period.	Organizations have recurring biweekly funding expenditures related to the payment of salaries and premium pays (Shift Differential, Hazard Duty, Board Certified, etc.) owed to employees in authorized positions for time worked in the current pay period.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.3	Organizations submit new Payroll Signature Cards annually by July 1st.	Organizations must submit new Payroll Signature Cards annually by July 1st.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.3	Contact the Payroll Compliance Group for a blank signature card. The Uniform Electronic Transactions Act, Title 6, Chapter 12A of the Delaware Code, allows for an electronic signature to authorize financial transactions. Authorized signers submit an electronic approval of biweekly payroll expenditures by sending an email to the PCG that includes the verbiage below with a list of the covered Department IDs:	Payroll Authorized Signature Cards are located on the Division of Accounting's website: https://accounting.delaware.gov/payroll_comp/policies.shtml.	Chapter 14 – Payroll Compliance

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			To: PRFUND.AUTH@state.de.us Subject: Payroll Funding Expenditures Authorization I, _____ (Signer), certify that the associated charges for the Pay Period ending _____ (Pay Period End Date) for the Department IDs listed below meet _____ all federal and state legal and regulatory requirements and that the represented expenditures do not exceed the remaining balance of funds appropriated by the General Assembly to this Organization.		
7/2/2018	14	14.4	(2) Each recipient of State wage, salary or retirement payments shall designate 1financial institution and associated account and provide the payment authorizing information necessary for the recipient to receive electronic funds transfer payments through each institution so designated.	(2) Each recipient of State wage, salary or retirement payments shall designate at least one financial institution and associated account and provide the payment authorizing information necessary for the recipient to receive electronic funds transfer payments through each institution so designated.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.4.1	http://www.accounting.delaware.gov/payroll_comp/policies.shtml.	https://accounting.delaware.gov/payroll_comp/policies.shtml	Chapter 14 – Payroll Compliance
7/2/2018	14	14.4.1	The Payroll Compliance Group (PCG) monitors a master list of all direct deposit non- participants and reviews it for any new entries. The PCG contacts the Organization regarding any employee who is not in compliance with the law, (refer to the PCG Payroll Policy: Mandatory Direct Deposit Participation Enforcement & Escalation Process – PCG-DDMPE: http://www.accounting.delaware.gov/payroll_comp/policies.shtml.	The Payroll Compliance Group (PCG) monitors a master list of all direct deposit non- participants and reviews it for any new entries. The PCG contacts the Organization regarding any employee who does not comply with the law, (refer to the PCG Payroll Policy: Mandatory Direct Deposit Participation Enforcement & Escalation Process – PCG-DDMPE: https://accounting.delaware.gov/payroll_comp/policies.shtml).	Chapter 14 – Payroll Compliance
7/2/2018	14	14.5	The US Department of State administers the J1 Exchange Program under the provisions of the Mutual Educational and Cultural Exchange Act of 1961. The State of Delaware participates in this program by employing teachers and professors who are residents of other countries and are in the United States on a J-1 Visa. The U.S. has income tax treaties with a number of foreign countries. Under these treaties, pay of professors and teachers who are residents of certain countries is generally exempt from U.S. income tax for 2 or 3 years if the employee temporarily visits the U.S. to teach or do research. These reduced rates and exemptions vary among countries and specific items of income. If there is no treaty between a country and the U.S., employees must pay income tax on the wages.	The PCG reviews the tax status of alien workers including teachers and professors employed by the State of Delaware. Based upon the varied facts and circumstances for individual employees and the applicable code, PCG will ensure proper tax set up for employees in compliance with IRS regulations. Upon hiring an alien, the Organization must notify PCG of the hire. For detailed information refer to Payroll Procedure PCG-NRA-Tax Treatment of Income Paid to Aliens: https://accounting.delaware.gov/payroll_comp/PCG-NRA.pdf	Chapter 14 – Payroll Compliance

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			For detailed information on the exchange program and guidance on employment taxes and OECs for residents of China, France, or Spain, refer to PCG Bulletin #2012_001 – Non-Resident Alien Teachers: http://www.accounting.delaware.gov/payroll_comp/comm/bulletins.shtml. Contact the PCG for guidance on foreign employees who are residents of other countries.		
7/2/2018	14	14.6	Reference: Publication 15-B – Employer's Tax Guide To Fringe Benefits: http://www.irs.gov/publications/p15b/ar02.html	Reference: Publication 15-B – Employer's Tax Guide To Fringe Benefits: https://www.irs.gov/publications/p15b	Chapter 14 – Payroll Compliance
7/2/2018	14	14.6.1	14.6.5 Definitions De Minimis Fringe Benefit – any property or service with a value so small it is unreasonable or impractical to account for it. Accountable Plan – meets the IRS requirements that reimbursed expenses are business related and substantiated with receipts. Nonaccountable Plan – reimbursements for nonbusiness-related expenses or expenses not substantiated with receipts. These reimbursements are taxable income. In-Kind – payments made in something other than cash. Working Condition Fringe Benefit – employer-provided items that would be deductible by an employee as a business expense if they had incurred the cost. These types of benefits are excludable from income per IRC §132(d). The general rules are that the benefit must be provided so the employee can perform his or her job and the allowances and reimbursed expenses must be substantiated with reports and/or receipts.	14.6.1 Definitions De Minimis Fringe Benefit – any property or service with a value so small it is unreasonable or impractical to account for it. Accountable Plan – meets the IRS requirements that reimbursed expenses are business related and substantiated with receipts. Working Condition Fringe Benefit – employer-provided items that would be deductible by an employee as a business expense if they had incurred the cost. These types of benefits are excludable from income per IRC §132(d). The general rules are that the benefit must be provided so the employee can perform his or her job and the allowances and reimbursed expenses must be substantiated with reports and/or receipts.	Chapter 14 – Payroll Compliance
7/2/2018	14	14.6.2	14.6.1 Clothing/Uniform/Footwear Some Organizations employ individuals whose specialized job requirements include issuance and/or care and upkeep of uniforms, clothing, or footwear, or cash allowances for the purchase of these items.	14.6.2 Clothing/Uniform/Footwear Some Organizations employ individuals whose specialized job requirements include issuance and/or care and upkeep of uniforms, clothing, or footwear, or cash allowances for the purchase of these items.	Chapter 14 – Payroll Compliance

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			Periodic allowance payments made to employees for the purchase and maintenance of specific articles of employer-required uniforms are not taxable to the employees provided the uniforms are not adaptable to general use, and are not worn for general use. In addition, the employees must substantiate the expenses. If the employer does not require substantiation, the allowance is taxable as wages and subject to withholding when paid. If it is determined that the clothing qualifies as a taxable fringe benefit, then the IRS requires that the fair market value be included on the employee's W-2 and withholdings be deducted. PCG Bulletin 2013_002 – Uniform & Clothing Allowance Fringe Benefits includes guidance on determining if the Uniform/Clothing is a taxable fringe benefit or a working condition fringe benefit. http://www.accounting.delaware.gov/payroll_comp/comm/bulletins_archive.shtml	Periodic allowance payments made to employees for the purchase and maintenance of specific articles of employer-required uniforms are not taxable to the employees provided the uniforms are not adaptable to general use, and are not worn for general use. In addition, the employees must substantiate the expenses. If the employer does not require substantiation, the allowance is taxable as wages and subject to withholding when paid. If it is determined that the clothing qualifies as a taxable fringe benefit, then the IRS requires that the fair market value be included on the employee's W-2 and withholdings be deducted. PCG Bulletin 2015_001 – Uniform & Clothing Allowance Fringe Benefits includes guidance on determining if the Uniform/Clothing is a taxable fringe benefit or a working condition fringe benefit. https://accounting.delaware.gov/payroll_comp/comm/bulletins.shtml	
7/2/2018	14	14.6.3	14.6.2 Commuting Use of a State Provided Vehicle Commuting is the only authorized "personal use" of State-owned vehicles, pursuant to the State Policies, Procedures, and Standards, issued by the Government Support Services (GSS), Office of Fleet Management. Delaware Code provides for fines for any violations of this policy. Organizations must maintain current and accurate records of employees who are provided a State vehicle. For any part of a vehicle's usage to be considered non-taxable, Organizations should only provide vehicles to those employees whose job duties require the use of a vehicle. If the vehicle is used for both business and personal travel, the employee must account for the business use to the employer. Commuting and all other personal use of a State-provided vehicle is a taxable fringe benefit. All passengers commuting in a State vehicle, with the exception of vanpools, are subject to all the same taxable income rules. The IRS requires that the calculated value of commuting use of a State-provided vehicle be included on	14.6.3 Commuting Use of a State Provided Vehicle Commuting is the only authorized "personal use" of State-owned vehicles, pursuant to the State Policies, Procedures, and Standards, issued by the Office of Fleet Management (GSS). Delaware Code provides for fines for any violations of this policy. Organizations must maintain current and accurate records of employees who are provided a State vehicle. For any part of a vehicle's usage to be considered non-taxable, Organizations should only provide vehicles to those employees whose job duties require the use of a vehicle. If the vehicle is used for both business and personal travel, the employee must account for the business use to the employer. Commuting and all other personal use of a State-provided vehicle is a taxable fringe benefit. All passengers commuting in a State vehicle, with the exception of vanpools, are subject to all the same taxable income rules. The IRS requires that the calculated value of commuting use of a State-provided vehicle be included on the employee's	Chapter 14 – Payroll Compliance

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			the employee's W-2 and withholdings be deducted. The State uses the Special Accounting Period Rule which makes November 1 - October 31 the taxable year for reporting commuting use. For detailed information on Vehicle Usage and guidance on associated employment taxes and OECs, refer to PCG Payroll Policy: Vehicle Usage – PCG-VEHUSE: http://www.accounting.delaware.gov/payroll_comp/policies.shtml For detailed information on entering Vehicle Usage imputed income in the PHRST system, refer to PHRST Payroll Policy: Vehicle Usage – PRU-VEH-01. http://extranet.phrst.state.de.us/production/procedures.shtml	W-2 and withholdings be deducted. The State uses the Special Accounting Period Rule which makes November 1 - October 31 the taxable year for reporting commuting use. For detailed information on Vehicle Usage and guidance on associated employment taxes and OECs, refer to PCG Payroll Policy: Vehicle Usage – PCG-VEHUSE: https://accounting.delaware.gov/payroll_comp/policies.shtml For detailed information on entering Vehicle Usage imputed income in the PHRST system, refer to PHRST Payroll Policy: Vehicle Usage – PRU-VEH-01. https://extranet.phrst.state.de.us/production/procedures.shtml	
7/2/2018	14	14.6.4	14.6.3 Meal Provisions To determine if a meal is allowable, Organizations should refer to Chapter 7 – Purchasing and Disbursements, Section 7.6.6.2. If the Organization determines the meal or meal reimbursement is allowable, the following must be considered to determine if there are tax implications to the employee. To determine if meal reimbursements are excludable from gross income, employers must consider general fringe benefit rules as well as regulations included in several sections of the Internal Revenue Code. Provision of infrequent meals of minimal value may be excluded as de minimis fringe benefits if it is unreasonable or impractical to account for the food. The value of occasional meals provided during employer-required overtime is excludable from wages. Refer to the Office of Management and Budget (OMB) Meal Reimbursement Policy for guidelines for the reimbursement of meals when working overtime. http://intranet.omb.state.de.us/policies/index.shtml The value of meals provided for the convenience of the employer is generally	14.6.4 Meal Provisions To determine if a meal is allowable, Organizations should refer to Chapter 7 – Purchasing and Disbursements, Section 7.6.6.2. If the Organization determines the meal or meal reimbursement is allowable, the following must be considered to determine if there are tax implications to the employee. To determine if meal reimbursements are excludable from gross income, employers must consider general fringe benefit rules as well as regulations included in several sections of the Internal Revenue Code. Provision of infrequent meals of minimal value may be excluded as de minimis fringe benefits if it is unreasonable or impractical to account for the food. The value of occasional meals provided during employer-required overtime is excludable from wages. The value of meals provided for the convenience of the employer is generally excludable from wages. Meal expense reimbursements or allowances must meet the accountable plan rules in order to be excludable from wages. For detailed information on Meal provisions and guidance on associated taxes	Chapter 14 – Payroll Compliance

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			excludable from wages. Meal expense reimbursements or allowances must meet the accountable plan rules in order to be excludable from wages. For detailed information on Meal provisions and guidance on associated taxes and OECs, refer to PCG Bulletin # 2012_004 – Meal Provisions. http://www.accounting.delaware.gov/payroll_comp/comm/bulletins.shtml Refer to Chapter 11 - Travel Policy, for the policy on reimbursement of meal expenses incurred during out-of-state travel.	and OECs, refer to PCG Bulletin # 2012_004 – Meal Provisions. https://accounting.delaware.gov/payroll_comp/comm/bulletins.shtml Refer to Chapter 11 - Travel Policy, for the policy on reimbursement of meal expenses incurred during out-of-state travel. https://budget.delaware.gov/accounting-manual/documents/chapter11.pdf?ver=0226	
7/2/2018	14	14.6.5	14.6.4 Tuition Reimbursement Internal Revenue Code (IRC) §132(d) (Education as Working Condition Fringe Benefit) provides an exclusion from gross income of reimbursements of expenses for job-related courses. IRC §127 (Qualified Educational Assistance Program) provides an exclusion of up to $5,250 per calendar year for amounts paid by an employer through a sponsored educational assistance program. Qualified education expenses include tuition, fees, books, and supplies for both undergraduate and graduate education. The IRS requires that §127 Education Assistance Programs have a separate written plan. In the absence of a written plan, reimbursements for non-job-related courses are taxable. As a benefit to State employees, Organizations may provide Educational Assistance and/or Tuition Reimbursement, provided the funds are available in the budget. PCG Bulletin 2013_001 – Education Assistance/Tuition Reimbursement includes guidance on determining if the education assistance is a taxable fringe benefit or a working condition fringe benefit. http://www.accounting.delaware.gov/payroll_comp/comm/bulletins.shtml	14.6.5 Tuition Reimbursement Internal Revenue Code (IRC) §132(d) (Education as Working Condition Fringe Benefit) provides an exclusion from gross income of reimbursements of expenses for job-related courses. IRC §127 (Qualified Educational Assistance Program) provides an exclusion of up to $5,250 per calendar year for amounts paid by an employer through a sponsored educational assistance program. Qualified education expenses include tuition, fees, books, and supplies for both undergraduate and graduate education. The IRS requires that §127 Education Assistance Programs have a separate written plan. In the absence of a written plan, reimbursements for non-job-related courses are taxable. As a benefit to State employees, Organizations may provide Educational Assistance and/or Tuition Reimbursement, provided the funds are available in the budget. PCG Bulletin 2013_001 – Education Assistance/Tuition Reimbursement includes guidance on determining if the education assistance is a taxable fringe benefit or a working condition fringe benefit. https://accounting.delaware.gov/payroll_comp/comm/bulletins.shtml	Chapter 14 – Payroll Compliance

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7/2/2018	12	12.4.1	A cardholder who makes unauthorized purchases is liable for the total dollar amount of such purchases. The purchase amount must be reimbursed by the employee within 30 days of the transaction. All such transactions must be reported to DOA immediately. Upon resolution, a copy of the check, the Organization's deposit slip and the supporting detail on what is being reimbursed must also be submitted to DOA.	A cardholder who makes unauthorized purchase(s) is liable for the total dollar amount of such purchase(s). The employee must reimburse the purchase amount within 30 days of the transaction. If the employee has not complied with the 30-day threshold, the Organization Fiscal Officer notifies the Organization Payroll Officer of the requirement to escalate the collection of the unauthorized/unallowable transaction(s) with the assistance of the Payroll Compliance Group. The Payroll Compliance Group will assist the Organization with the following: •Full reimbursement by personal check/money order •Full repayment via an after-tax payroll deductions(s)	Chapter 12 - PCard
1/2/2018	7	7.16		**All Foreign Vendor payments must be paid from FSF.** Foreign Vendors must not be paid through outside accounts due to IRS reporting requirements. Organizations should contact DOA for assistance or questions relating to Foreign Vendor requirements. Once a Foreign Vendor is established in the system and made active: •Contracts must be attached to all Purchase Orders when using a Foreign Vendor. •Invoices must be attached to all vouchers in the system when paying a Foreign Vendor. •Purchase Orders can be created and payment can be made to the vendor. • •When applicable, Foreign Vendors must include the following representation on their Invoices "*No services were performed within the United States*".	Chapter 7 – Purchasing and Disbursements
11/1/17	6	6.2	All accounting transactions require standard approval(s) for processing, unless specifically stated otherwise in the Budget and Accounting Policy Manual. Standard approvals can include both Organization and State-level approvals, based on the dollar amount of a transaction. In addition to standard approvals, transactions may require special approvals. Special approvals are required for various commodity purchases, such as: • Computers	All accounting transactions require standard approval(s) for processing, unless specifically stated otherwise in the Budget and Accounting Policy Manual. Standard approvals can include both Organization and State-level approvals, based on the dollar amount of a transaction. In addition to standard approvals, transactions may require special approvals. Special approvals are required for various commodity purchases, such as: • Information Technology	Chapter 6 - Approvals

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			• Telephone Equipment • Vehicles • Postage Equipment • Insurance • Imaging Services • Individual Consultants • Purchases Coded to Bond Accounts • Expenditures from the Advanced Planning and Real property Acquisition Fund	• Insurance • Communications • Microfilm and Imaging • Capital Improvements • Vehicles • Special Counsel • Postage Equipment • Appropriation 40213 (Homeland Security Grant)	
11/1/17	6	6.3.1	State-level and special approvers include: • Division of Accounting (DOA) • Department of Finance (DOF) • Office of Management and Budget (OMB) • Department of Technology and Information (DTI) • Controller General Office (CGO) • Office of the State Treasurer (OST)	State-level and special approvers include: • Division of Accounting (DOA) • Department of Finance (DOF) • Office of Management and Budget (OMB) • Department of Technology and Information (DTI) • Controller General Office (CGO) • Office of the State Treasurer (OST) • Department of Education (DOE) • Department of State (DOS) • Department of State and Homeland Security (DSHS) • Office of the Governor and Attorney General	Chapter 6 - Approvals
11/1/17	6	6.5		~~Transaction Amount~~ ~~Transaction Type~~ ~~Workflow Path~~ ~~≤ $10,000~~ ~~Standard Approvals only~~ ~~Organization Internal Accountant + Business Manager + DOA~~ ~~≤ $10,000~~ ~~Special Approval(s) Required~~ ~~Organization Internal Accountant + Business Manager + State Special Approver(s) + DOA~~ ~~> $10,000~~ ~~Standard Approvals~~ ~~Organization Internal Accountant + Business Manager + OMB + DOA~~ ~~> $10,000~~ ~~Special Approval(s)~~ ~~RequiredOrganization Internal Accountant + Business Manager + State Special Approver(s) + OMB + DOA~~	Chapter 6 - Approvals

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11/1/17	6	6.5		~~Transaction Amount~~ ~~Transaction Type~~ ~~Minimum Approvals Required~~ ~~Comments~~ ~~All~~ ~~Bond-Coded Purchases (fund 300)~~ ~~Organization Internal Accountant + Business Manager + OMB + DOA~~ ~~Applies to Req's, PO's, Direct Claim Vouchers, P-Card and IV's~~	Chapter 6 - Approvals
11/1/17	6	6.6	Item Special Approver(s) Comments Information Technology Department of Technology and Information's Internal Technology Investment Council Approval of project plan required, approval not needed for individual POs. **Exceptions**: Hardware and Software support/maintenance renewals; additional software licenses; PC/desktop equipment replacements; minor enhancements (up to 70 hrs or $10,000; daily operational supplies (e.g., paper stock, ink, etc.); on-demand repair services; IT-related training/education. Capital Improvements Office of Management and Budget For all POs, Change Orders, and Direct Claims coded to Bond Accounts, **Exceptions**: Highway and School – Minor Capital. School-Minor Capital transactions require approval of DOE, School Plant Maintenance.	Item Special Approver(s) Comments Information Technology Department of Technology and Information For information technology-related goods and services (includes network and data cabling-related purchases) with a value over $10,000, regardless of funding source, as well as all telephone and video system equipment and maintenance purchases and all security system purchases (those security system related items that need to meet the Statewide Building Access Security standard and/or will be using State computer networks) regardless of dollar amount or funding source. See Section 6.6.1 Capital Improvements Department of Education For all POs, Change Orders, and Direct Claims coded to Bond Accounts and School – Minor Capital. School-Minor Capital transactions require approval of DOE, Capital Projects Management. ~~Proposed Architectural, Structural, Electrical and Mechanical Plans, Specifications, and Cost Estimates~~ ~~Office of Management and Budget, Facilities Management~~ ~~Prior to contract execution. **Exceptions**: highway construction and reconstruction; school district minor capital improvements.~~ ~~Contractual Services with individuals~~ ~~DOA~~ ~~See **Section 6.6.2** – Individual Consultants.~~	Chapter 6 - Approvals

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				~~Advanced Planning and Real Property Acquisition Fund~~ ~~Director, Office of Management and Budget and Budget Commission~~ ~~See **Section 6.6.11** – Advanced Planning and Real Property Acquisition Fund~~ ~~Relocation Assistance~~ ~~Office of Management and Budget~~ ~~Available on the OMB HRM website at: http://www.delawarepersonnel.com/policies~~	
11/1/17	6	6.6.61	No new technology project may be initiated unless covered by a formal project plan approved by DTI (29 Del. C. §9006C). DTI procurements include hardware, software, and communications equipment, including telephone systems. The State's Chief Information Officer (CIO) has established DTI's Internal Technology Investment Council (iTIC) to review and recommend IT procurements. The iTIC, through the business case process, reviews all proposed plans with specific consideration given to the proposed project's feasibility, risk, suitability, and its overall compliance with stated and de facto technical standards and guidelines. Exceptions to the iTIC review process include: • Hardware maintenance (support contract) renewals; • Software support/maintenance contract renewals, including arrangements with third-party contractors who provide continuing application support services; • Additional software licenses. Software product must already be in production use. Product may not be identified as "Declining", "Discontinued", or "Disallowed" on the applicable standards listing as supplied by the Technology and Architecture Standards Committee (TASC); • PC/desktop equipment replacements. The iTIC should be made aware of bulk or department-wide PC replenishments; • Minor application/system/infrastructure enhancement activities. A minor	No new technology project may be initiated unless covered by a formal project plan approved by the Department of Technology and Information (DTI) (29 Del. C. §9006C). DTI procurements include hardware, software, and communications equipment, including telephone systems. Purchase orders, requisitions and direct claim vouchers relating to IT purchases are to be sent to DTI for review and approval if it meets the following criteria: IT-related goods, including network and data cabling-related purchases, and services with a value over $10,000 regardless of funding source. Telephone and video system equipment, maintenance purchases, and security system purchases, including security system-related items needed to meet the Statewide Building Access Security standard and/or will be using State computer networks regardless of dollar amount or funding source. Organizations should refer to DTI's web page for the most current exception list and any additional information regarding the business case process at https://extranet.dti.state.de.us/information/dtie_information_businessProcesses.shtml.	Chapter 6 - Approvals

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			enhancement activity is defined as up to 70 person-hours of effort or a cost up to $10,000; • Daily operational components, including: •Supplies to support IT operations (e.g., paper stock, preprinted forms, ink cartridges, tape cartridges, etc.); •Spare parts for equipment supporting day-to-day operations (e.g., memory, hard drives, monitors, etc.); •On-demand repair services to operational equipment; and •IT-related training/education, unless it is directly related to a project that requires a Business Case review. Organizations should refer to DTI's web page for the most current exception list and any additional information regarding the business case process at http://dti.delaware.gov/contact.shtml.		
11/1/17	6	6.6.2	Individual Consultants	Moved to Section 6.7 Contractual Services with Individuals	Chapter 6 - Approvals
11/1/17	6	6.6.6	Proposed Architectural, Structural, Electrical, and Mechanical Plans, Specifications, and Cost Estimates	Moved to Section 6.8	Chapter 6 - Approvals
11/1/17	6	6.6.11	Advanced Planning and Real Property Acquisition Fund	Moved to Section 6.9	Chapter 6 - Approvals
11/1/17	6	6.6.9		6.6.9 Appropriation 40213 (Homeland Security Grant) Requisitions, purchase orders, change orders, and direct claim vouchers need the approval of DEMA to ensure that expenditures meet all federal and state policies prior to requesting reimbursement from the federal government.	Chapter 6 - Approvals
7/1/17	2	2.5	FSF Reconciliation Certificates (Form DOA001) due **monthly** to the Division of Accounting (DOA).	FSF Reconciliation Certificates (Form DOA001) due **quarterly** to the Division of Accounting (DOA).	Chapter 2 – Internal Controls
7/1/17	13	13.10	FSF is available for tracking the costs of all projects including projects that will not meet the capitalization thresholds. Requirements for tracking costs are as follows:	FSF is available for tracking the costs of all projects including projects that will not meet the capitalization thresholds. Requirements for tracking costs are as follows: 1.Project costs totaling $1 million and over – must use the FSF Project Costing module to record all costs associated with the project (Chapter 4 – Budgeting, Section 4.8 Project Costing); 2.Project costs totaling $100,000 up to $1 million – must use FSF program codes	Chapter 13 – Asset Management

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				(major or minor) to record all costs associated with the project or can use Project Costing; 3.Project costs under $100,000 can be coded in the regular manner of expenses but can use program codes or Project Costing	
7/1/17	13	13.10.1	Paid labor, material, and overhead costs of a construction project may be temporarily tracked and recorded in the FSF Project Costing module or the Organization's internal CWIP policy (Chapter 4 – Budgeting, Section 4.8 Project Costing). Cumulative expenditures to all vendors involved in the project are tracked and documented if the expenditures meet the criteria for construction items.	Paid contract labor, material, and overhead costs of a construction project must be tracked in accordance with the requirements previously noted. Cumulative expenditures to all vendors involved in the project are tracked and documented if the expenditures meet the criteria for construction items. Expenditures should be recorded to the following accounts: • 55007 Construction/Building Services – for architectural, engineering, legal and other professional service costs • 58100 Land Improvement – for construction costs that will meet the capitalization criteria as a land improvement • 58200 Buildings – for construction costs for projects that will be capitalized as a new building • 58300 Building Improvements – for construction costs for projects that will be capitalized as an improvement or addition to an existing capitalized building	Chapter 13 – Asset Management
7/1/17	13	13.10.3	If the Project Costing module is utilized, when a project is complete, the State Organization responsible for the project changes the status of the project in the system's Project Costing module to in-service. In-service is when the end user begins using the software. The paid costs in the Application Development Stage must be tracked by the appropriate Organization using a tracking system like Construction-Work-In-Progress. (Organizations should refer to Section 13.10.1 of this chapter.)	As per the noted requirements, the Project Costing module must be utilized. When a project is complete, the State Organization responsible for the project changes the status of the project in the system's Project Costing module to in-service. In-service is when the end user begins using the software. (Organizations should refer to Section 13.10. of this chapter.) Expenditures should be recorded to the following accounts: •55051 Consultants – for all professional service costs • 55061 Temporary Employment Service – for temporary workers required throughout the development stage • 55073 Computer Services – for costs of developing the software • 58800 Computer Equipment/Software – for costs of software development or purchase of additional software products required to ensure the functionality of the developed software	Chapter 13 – Asset Management
2/15/17	7	7.16	After a vendor has supplied the new or changed information, the data will be forwarded to DOA for review and	IRS standards dictate that all vendors receiving payment from the State must have a valid vendor name and Taxpayer	Chapter 7 – Purchasing and

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			approval. Approved vendors are then added to the appropriate system tables, and the vendor may be selected to process requisitions, purchase orders, and vouchers. **Purchases may only be made using vendors who have completed vendor registration and have been approved by DOA.** Organizations should contact DOA for assistance or questions relating to vendor requirements. Vendors must be set up and activated in the vendor table in order for the system to issue payments. This includes State employees, who must be set up in the vendor table. State employees must complete vendor set up through the State's website (without the W-9 requirements), and then, have the vendor status activated by DOA.	Identification Number (TIN) combination. All vendors must be successfully TIN matched against IRS records prior to the disbursement of payment. Vendors that have been successfully TIN matched may be selected to process requisitions, purchase orders, and vouchers. **Purchases may only be made using vendors who have completed vendor registration and have been TIN matched by DOA.** Organizations should contact DOA for assistance or questions relating to vendor requirements. Vendors must be set up and activated in the vendor table in order for the system to issue payments. State employees must also be set up in the vendor table. State employees must complete vendor set up by submitting the State's automated DE Employee Vendor Form, which is accessible through the State Employees section of the DOA website http://www.accounting.delaware.gov/communications.shtml	Disbursements
08/29/16	12	All Sections	PCard Reconciler or PCard Coordinator	PCard Coordinator/Reconciler (the PCard Coordinator and PCard Reconciler roles have been consolidated into one "bundled" role)	Chapter 12 - PCard
07/14/16	7	7.2	Requisitions, POs, and Direct Claims are initiated at the Organization. After receiving all required Organization approvals, Organizations must determine if the purchase is subject to any special approvals.	A PO is required for purchases exceeding $5,000 (individually or in aggregate). Requisitions, POs, and Direct Claims are initiated at the Organization. After receiving all required Organization approvals, Organizations must determine if the purchase is subject to any special approvals.	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.3	1. All expenditures not exceeding $5,000	1. All expenditures not exceeding $5,000 (individually or in aggregate). A purchase must not be split into multiple transactions under $5,000 to circumvent the State Procurement Code.	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.4	http://budget.delaware.gov/forms.shtml	http://www.budget.delaware.gov/forms/index.shtml	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.5	Requisitions and POs require review and approval in the FSF system to create an encumbrance. All proposed purchases over $5,000 require DOA review and approval in addition to any Organization level approvals. For a complete list of approval requirements, Organizations should refer to **Chapter 6 – Approvals**.	A PO is required for purchases exceeding $5,000 (individually or in aggregate). Requisitions and POs require review and approval in the FSF system to create an encumbrance. All proposed purchases over $5,000 require DOA review and approval in addition to any Organization level approvals. For a complete list of approval requirements, Organizations should refer to **Chapter 6 – Approvals**.	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.5.4	An exception to this policy is made for school districts to allow the schools to obligate school supplies for the following	An exception to this policy is made for school districts to allow the schools to obligate school supplies or capital outlay	Chapter 7 – Purchasing and

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			school year with the provision that the obligation(s) shall not be due and payable until after July 1 **(29 Del. C. §6519(b)).**	items for the following school year with the provision that the obligation(s) shall not be due and payable until after July 1 of the next fiscal year **(29 Del. C. §6519(b)).**	Disbursements FER
07/14/16	7	7.6.6.1	Travel advances are prohibited. Payment for all travel-related, approved expenses should be made using the Delaware PCard. However, in cases where this option is not possible, travel-related expenses will be reimbursed using a voucher. Request for reimbursement is a manual process, external to FSF, performed prior to processing the voucher. Employees must complete and sign a Personal Expense Reimbursement form (AP003). This form and supporting documentation, including all **itemized receipts**, should be submitted to the appropriate Agency authority **within seven (7) business days** after the completion of travel. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An **itemized receipt must be obtained** as proof of purchase. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic. Reimbursement payments greater than $5,000 require DOA approval. All supporting documentation for travel reimbursements and reconciliations is stored at the Agency for audit purposes.	Travel advances are prohibited. Payment for all travel-related, approved expenses should be made using the Delaware ~~PCard~~ Travel Card. However, in cases where this option is not possible, travel-related expenses will be reimbursed using a voucher. See **Chapter 11 – Travel Policy, Section 11.5 Travel Expense Reimbursement** for the policy regarding travel reimbursement. ~~Request for reimbursement is a manual process, external to FSF, performed prior to processing the voucher. Employees must complete and sign a Personal Expense Reimbursement form (AP003). This form and supporting documentation, including all **itemized receipts**, should be submitted to the appropriate Agency authority **within seven (7) business days** after the completion of travel.~~ ~~Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An **itemized receipt must be obtained** as proof of purchase. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic.~~ ~~Reimbursement payments greater than $5,000 require DOA approval. All supporting documentation for travel reimbursements and reconciliations is stored at the Agency for audit purposes.~~	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.12		Section rewritten	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.14	Payment of earnings to State officials and employees, both salaried and hourly, is accomplished through PHRST (Payroll Human Resources System Technology) as a service to DOF and OST.	Payment of earnings to State officials and employees, both salaried and hourly, is accomplished through PHRST (Payroll Human Resources System Technology) ~~as a service to DOF and OST~~.	Chapter 7 – Purchasing and Disbursements
07/14/16	7	7.20	Organizations are not permitted to file paper 1099s. **ALL** Form 1099 reportable payments to vendors must be consolidated by DOA into one filing on magnetic	DOA produces IRS Information Returns annually for payments made through FSF. Reporting includes Forms 1099-MISC, 1099-G, and 1099-INT. DOA	Chapter 7 – Purchasing and Disbursements

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			media. Any Organization that files a paper 1099 is subject to a **$50 fine/penalty** for each form submitted to the IRS. In accordance with IRS requirements, a telephone number must appear on 1099 forms. The disbursing Organization's telephone number will be listed along with the payment amount, voucher number, and voucher date for each transaction that totals to the amount of the 1099-MISC form. January 5 is the due date for submitting 1099 information to DOA. A report of the data in FSF will be generated and sent to Organizations for verification. Organizations must notify DOA of any errors or discrepancies. ▪ If an Organization did not make any reportable payments from the Organization's internal checking accounts, Organizations will need to enter the State of Delaware's E.I. number, 516000279TN in the E.I.N./S.S.N. block of the 1099, the Organization and Department, and $0 in the miscellaneous block of the form. ▪ Organizations must include payments from ALL internal Organization checking accounts, including petty cash accounts (ALL applicable payments other than through FSF). ▪ Organizations should report only one amount per individual. If multiple payments have been made to the same vendor, the payments must be consolidated into one amount. ▪ The general rule is that a 1099 must be filed if the total payments, to individuals and/or partnerships for services, are $600 or more. However, Organizations must report ALL payments to individuals (including State employees and/or partnerships) for services, regardless of the amount, because the recipient may have performed services for other State Organizations, whether recorded in FSF or on other internal checking accounts. **NOTE**: Per IRS regulations, all attorney fees (including law firms or other providers of legal services) using an Employer Identification Number (EIN) or a Social Security Number (SSN) must be	primarily reports non-employee compensation for payments made to vendors in the course of the vendor's trade or business on a Form 1099-MISC. Rent, medical and health care payments, and payments to attorneys are also reported on a Form 1099-MISC. Also reported are agricultural payments on a Form 1099-G and interest income on a Form 1099-INT. DOA consolidates all Form 1099 reportable payments to vendors into a single file for 1099 reporting. Any State Organization that files a paper 1099 is subject to a fine/penalty for each form submitted to the IRS per Section 6011(e)(2)(A) of the Internal Revenue Code. Exceptions to this rule include Organizations that produce Forms 1099 of a unique type or for a unique purpose. All exceptions must be reviewed by DOA. Vendor 1099 reportable status is established when the vendor submits a Delaware Substitute Form W-9, which can be found on the DOA website, www.accounting.delaware.gov. The dollar threshold for Form 1099-MISC reporting is $600. The dollar threshold for Form 1099-G is any amount and for Form 1099-INT is $10. FSF has a 1099 External Transactions component in place to enable capturing 1099 reportable payments made outside of FSF. However, the best practice is to process all vendor payments in FSF. Instructions for using this component are available at http://www.accounting.delaware.gov/DOA_Memos.shtml.	

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			reported.		
07/14/16	9	9.3.4	Organizations periodically receive refunds from employees or from vendors. The refunds are processed as follows: ▪ General Fund and Special Fund refunds resulting from current fiscal year expenditures are credited to the appropriation from which the monies were expended. ▪ General Fund and Special Fund refunds resulting from prior fiscal year expenditures are treated as revenue items. General Fund refunds are credited to the fiscal year cash account appropriation; Special Fund refunds are credited to the proper active appropriation. Refunds of federal grant or Capital/Bond Fund monies are credited to the appropriation from which the monies were expended, regardless of whether the expenditure is from a prior or current fiscal year.	Organizations periodically receive refunds from employees or from vendors. The refunds (General Fund and Special Fund) are processed as follows: ▪Refunds resulting from current fiscal year expenditures are credited to the appropriation from which the monies were expended. ▪Refunds resulting from prior fiscal year expenditures are credited to the appropriation from which the monies were expended if the appropriation is an active appropriation in the current fiscal year. Refunds are treated as an associated revenue if the appropriation from which the monies were expended is not active in the current fiscal year. An active appropriation is an appropriation with an open budget status and spending period. Refunds of federal grant or Capital/Bond Fund monies are credited to the appropriation from which the monies were expended, regardless of whether the expenditure is from a prior or current fiscal year, assuming the appropriation is active.	Chapter 9 – Receipt of Funds
07/14/16	9	9.3.5	**9.3.5 Insurance Recoveries** If an Organization receives an insurance recovery for equipment that is damaged or destroyed, the payment is credited to the appropriation account that would be used to replace or repair the equipment, as follows: ▪General Fund and ASF Special Funds -- If the recovery is received in the same fiscal year in which the equipment is repaired or replaced, the payment is credited as an expenditure reduction. If the recovery is received in a different fiscal year, the payment is credited as revenue. ▪NSF Special Funds, Federal Grant Funds, Capital/Bond Funds – the recovery is recorded as revenue, regardless of when the recovery is received.	~~**9.3.5 Insurance Recoveries**~~ ~~If an Organization receives an insurance recovery for equipment that is damaged or destroyed, the payment is credited to the appropriation account that would be used to replace or repair the equipment, as follows:~~ ~~▪General Fund and ASF Special Funds -- If the recovery is received in the same fiscal year in which the equipment is repaired or replaced, the payment is credited as an expenditure reduction. If the recovery is received in a different fiscal year, the payment is credited as revenue.~~ ~~NSF Special Funds, Federal Grant Funds, Capital/Bond Funds – the recovery is recorded as revenue, regardless of when the recovery is received.~~	Chapter 9 – Receipt of Funds
07/14/16	9	Table of Contents		Renumbered all sections following the deletion of 9.3.5 Insurance Recoveries	Chapter 9 – Receipt of Funds

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06/02/16	10	All Sections		Chapter rewritten	Chapter 10 – Grants Management
03/11/16	4	4.2.1	For more information or to access this year's budget instructions, Organizations should refer to http://budget.delaware.gov/bdis-cizer/bdis.shtml.	For more information, Organizations should refer to their OMB Analyst or http://www.budget.delaware.gov/budget/index.shtml.	Chapter 4 - Budgeting
03/11/16	12	12.5.1 Exhibit A	Missing Receipt Affidavit (AP005)	Affidavit for Missing and Non-Itemized Receipts (AP005)	Chapter 12 - PCard
02/26/16	5	5.1.1	▪ Sole Source Procurement, http://gss.omb.delaware.gov/bids.shtml ▪Multiple Source Contracting, http://gss.omb.delaware.gov/bids.shtml	▪Sole Source Procurement, http://bids.delaware.gov/ ▪Multiple Source Contracting, http://bids.delaware.gov/	Chapter 5 - Procurement
02/26/16	11	11.1.4 11.5 Exhibit A	Missing Receipt Affidavit (AP005)	Affidavit for Missing and Non-Itemized Receipts (AP005)	Chapter 11 – Travel Policy
02/26/16	14	14.5	http://www.accounting.delaware.gov/payroll_comp/comm/bulletins.shtml	http://www.accounting.delaware.gov/payroll_comp/comm/bulletins_archive.shtml	Chapter 14 – Payroll Compliance
02/26/16	14	14.6.1	http://www.accounting.delaware.gov/payroll_comp/comm/bulletins.shtml	http://www.accounting.delaware.gov/payroll_comp/comm/bulletins_archive.shtml	Chapter 14 – Payroll Compliance
02/08/16	11	All Sections	PCard	Travel Card	Chapter 11 – Travel Policy
02/08/16	11	11.1.1	This policy is an "Accountable Plan" for IRS purposes, and as such, employee reimbursements are not reported as pay. "Accountable Plans" require per diem rates be "similar in form to and not more than the federal rate". The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30.	This policy is an "Accountable Plan" for IRS purposes, and as such, employee reimbursements are not reported as pay. "Accountable Plans" require per diem rates be "similar in form to and not more than the federal rate". The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30. This policy requires Agencies/travelers to use the GSA rates effective during the period of travel.	Chapter 11 – Travel Policy
02/08/16	11	11.1.2	This policy does not cover every possible situation, but it establishes adequate parameters for employees and officials to make appropriate judgments about the expenditure of State funds. This policy applies to all State employees, Agencies, boards, commissions and others, except as excluded below, who are engaged in authorized travel and who expend State funds for travel purposes. Exclusions: ▪ Legislative Branch ▪ Judicial Branch ▪ School Districts (inclusive of charter schools)	This policy does not cover every possible situation, but it establishes adequate parameters for employees and officials to make appropriate judgments about the expenditure of State funds. Agencies should always consider alternatives to travel prior to approving travel requests. Other options to travel include, but are not limited to, teleconferencing, video conferencing, and webinars. This policy applies to all State employees, Agencies, boards, commissions and others, except as excluded below, who are engaged in authorized travel and who expend State funds for travel purposes. Although the following are excluded, it is highly	Chapter 11 – Travel Policy

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				recommended that this policy be adopted. Exclusions: ▪ Legislative Branch ▪ Judicial Branch ▪ School Districts (inclusive of charter schools)	
02/08/16	11	11.1.4	11.1.4 Method of Payment	11.1.4 Travel Card	Chapter 11 – Travel Policy
02/08/16	11	11.1.4 (1)		Non-State employees (e.g., Board members, commissioners, etc.) should follow Statewide and Agency specific policies when making payment for a reimbursable travel expenditure.	Chapter 11 – Travel Policy
02/08/16	11	11.1.4 (1)		In conformity with the Uniform Electronic Transaction Act (UETA) **(6 Del. C. Chapter 12A),** which permits copies of receipts, electronic documentation includes pictures of receipts taken with a smartphone or other electronic device.	Chapter 11 – Travel Policy
02/08/16	11	11.1.4 (1)		Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete a Missing Receipt Affidavit form (AP005). The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be approved and signed by the employee's immediate Supervisor. The Office of Management and Budget (OMB) and Division of Accounting (DOA) approval is only required for transactions exceeding $20.00. Agencies shall determine if the Division Director or Section Head approval is required for all affidavits or only those exceeding $20.00. When required, the affidavit must be submitted to OMB within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. See the Missing Receipt Affidavit Flowchart (**Error! Reference source not found.Error! Reference source not found.**Exhibit C) for assistance in determining when an affidavit needs to be completed and when it must be approved by OMB and DOA.	Chapter 11 – Travel Policy
02/08/16	11	11.1.4 (1)	**NOTE: The PCard must not be used for personal or unauthorized purposes. The purchase amount must be reimbursed by the employee, within 30 days of the transaction, if an itemized receipt is not provided or if a purchase is for personal or unauthorized purposes. A copy of the check and deposit slip should be filed with the**	**NOTE: The Travel Card must not be used for personal or unauthorized purposes. The purchase amount must be reimbursed by the employee, within 30 days of the transaction if a purchase is for personal or unauthorized purposes or if an itemized receipt is not provided and the Missing Receipt Affidavit is not submitted as required. A copy of the**	Chapter 11 – Travel Policy

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			monthly statement and the traveler's paperwork in case of an audit.	**check, deposit slip, and supporting detail on what is being reimbursed should be filed with the monthly statement and the traveler's paperwork in case of an audit.**	
02/08/16	11	11.1.4 (2)	There are times when a cardholder is reimbursed for travel from an external/member organization. In these cases, the cardholder is responsible for notifying the coordinator that the reimbursement will be requested.	There are times when a cardholder is reimbursed for travel from an external/member organization. In these cases, the cardholder is responsible for notifying the coordinator and documenting on the Travel Authorization Form that the reimbursement will be requested.	Chapter 11 – Travel Policy
02/08/16	11	11.1.4 (3)		3. In certain situations, a traveler utilizing the State's Travel card may rely on an administrative liaison to transact and manage travel arrangements. Typically, such relationships are limited to Agency Heads and other officials who are assigned administrative support. If a traveler needs another individual to make travel arrangements on their behalf utilizing the State's credit card, the delegation of responsibility must be memorialized through the proxy process in JPMC's PaymentNet system via DOA. Once assigned the role of proxy, delegates have the ability to perform certain functions on behalf of the traveling cardholder such as activate a card, authorize card transactions, and report a card lost or stolen. All proxies must meet the same policy requirements established for becoming a cardholder and must adhere to the same policies and procedures as a cardholder. See Chapter 12 – PCard for more information regarding the Travel Card program. Only one proxy may be assigned to a cardholder. To assign a proxy, the PCard Proxy Request form (PO004) must be completed and submitted to DOA. Note: The cardholder is ultimately responsible for the card and must review transactions and card statements on a regular basis to ensure compliance with all applicable rules and requirements.	Chapter 11 – Travel Policy
02/08/16	11	11.2.1	State funds shall not be expended to pay for priority boarding or preferred seating unless it is deemed medically necessary.	State funds shall not be expended to pay for priority boarding or preferred seating unless it is deemed medically necessary. Preferred seating may also be approved if it is the only seating available or the cost of the preferred seating is less than taking a different flight. Documentation must be provided to the travel coordinator and/or the manager approving travel, prior to booking, for approval of preferred seating.	Chapter 11 – Travel Policy
02/08/16	11	11.2.2	3. Conference Airfare Arrangements The conference attendee should always	~~3. Conference Airfare Arrangements~~ ~~The conference attendee should always~~	Chapter 11 – Travel Policy

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			check conference materials to see if special airline discounts are offered. When a special airline discount rate is offered and conferees are instructed to go directly to an airline or a specific travel agency to obtain the discount fare, all fare and file number information should be given to the individual making the reservations. The person making the reservation shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower fare is not available, the normal reservation procedure should be used.	~~check conference materials to see if special airline discounts are offered. When a special airline discount rate is offered and conferees are instructed to go directly to an airline or a specific travel agency to obtain the discount fare, all fare and file number information should be given to the individual making the reservations. The person making the reservation shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower fare is not available, the normal reservation procedure should be used.~~	
02/08/16	11	11.3.2	3. Vehicles from Delaware Fleet Services shall be used for in-state travel, and therefore, reimbursement for use of privately-owned vehicles for in-state travel is discouraged. Agencies may allow exceptions to this policy, but in no case, should the total amount reimbursed for in-state mileage to an individual on a single day exceed the Delaware Fleet Services daily rental rate. Board and Commission members are excluded from this provision.	3. Vehicles from Delaware Fleet Services shall be used for in-state travel; therefore, reimbursement for use of privately-owned vehicles for in-state travel is discouraged. Agencies may allow exceptions to this policy, but in no case should the total amount reimbursed for in-state mileage to an individual on a single day exceed the Delaware Fleet Services daily discounted rental rate for a compact sedan. Board and Commission members are excluded from this provision.	Chapter 11 – Travel Policy
02/08/16	11	11.3.3	Domestic and International Vehicle Rental: •Current Vendors are Hertz, Dollar and Thrifty Brands. ○Domestic Rental Phone Number: 1-800-654-3131 ○International Rental Phone Number: 1-800-654-3001 •To make reservations, the Agency calls the appropriate phone number (listed above) and reserves the rental vehicle using their PCard. •To ensure proper pricing, the Agency must tell the vendor representative at the time the reservation is made to utilize the State of Delaware contract GSS13694-VEH_RENTAL. •The PCard used to make the reservation must be presented to the vendor at the time the car is picked up. •For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL ○http://bidcondocs.delaware.gov/GSS/GSS_13694_AN1rev.pdf	~~Domestic and International Vehicle Rental:~~ ~~•Current Vendors are Hertz, Dollar and Thrifty Brands.~~ ~~○Domestic Rental Phone Number: 1-800-654-3131~~ ~~○International Rental Phone Number: 1-800-654-3001~~ ~~•To make reservations, the Agency calls the appropriate phone number (listed above) and reserves the rental vehicle using their PCard.~~ ~~•To ensure proper pricing, the Agency must tell the vendor representative at the time the reservation is made to utilize the State of Delaware contract GSS13694-VEH_RENTAL.~~ ~~•The PCard used to make the reservation must be presented to the vendor at the time the car is picked up.~~ ~~•For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL~~ ~~○http://bidcondocs.delaware.gov/GSS/GSS_13694_AN1rev.pdf~~	Chapter 11 – Travel Policy
02/08/16	11	11.4.2 2.d.(1)	Tips should be reasonable and customary, not to exceed 20%.	Tips should be reasonable and customary, not to exceed 20% of the bill before taxes.	Chapter 11 – Travel Policy

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02/08/16	11	11.4.3	a. Ground transportation, including airport shuttle, taxi or public transit.	a. Ground transportation, including airport shuttle, taxi (excluding premium car service) or public transit.	Chapter 11 – Travel Policy
02/08/16	11	11.4.4 (2)	The meal allowance for in-State assignments is established by the Agency and must be preapproved by the Agency Head.	The meal allowance for in-State assignments requiring overnight lodging is established by the Agency and must be preapproved by the Agency Head.	Chapter 11 – Travel Policy
02/08/16	11	11.5	Receipt documentation may be paper or electronic.	Receipt documentation may be paper or electronic (including pictures of receipts taken with a smartphone or other electronic device).	Chapter 11 – Travel Policy
02/08/16	11	11.5	▪ Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete a Missing Receipt Affidavit, AP005, (see Exhibit E). The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be approved and signed by the employee's immediate Supervisor. OMB and DOA approval is only required for transactions exceeding $5.00. Organizations shall determine if the Division Director or Section Head approval is required for all affidavits or only those exceeding $5.00. When required, the affidavit must be submitted to OMB within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form (AP003). See the Missing Receipt Affidavit Flowchart (Exhibit F) for assistance in determining when an affidavit needs to be completed and when it must be approved by OMB and DOA.	▪ Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete a Missing Receipt Affidavit (AP005). The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be approved and signed by the employee's immediate Supervisor and the Division Director or Section Head. OMB and DOA approval is required for all transactions. The affidavit must be submitted to OMB within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form (AP003).	Chapter 11 – Travel Policy
02/08/16	11	Exhibits		Removed copies of the forms. Forms should be obtained from the First State Financials extranet to ensure the current version is used. The chapter contains hyperlinks to the forms for quick access.	Chapter 11 – Travel Policy
02/08/16	11	Exhibit F	Exhibit F (Missing Receipt Affidavit Flowchart)	Exhibit A (Missing Receipt Affidavit Flowchart) Flowchart has been revised to reflect the change in the threshold for OMB & DOA approval from $5.00 to $20.00.	Chapter 11 – Travel Policy

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02/08/16	12	All Sections	Procurement Card	PCard (Purchasing Card, Travel Card)	Chapter 12 - PCard
02/08/16	12	All Sections	Types of cards: Procurement (including travel) or Travel Only	Types of cards: Travel **OR** Purchasing. Organization must choose the profile that is most suitable for the employee.	Chapter 12 - PCard
02/08/16	12	All Sections		Numerous updates have been made to the chapter with the implementation of the new PCard Program. Please review the entire chapter.	Chapter 12 - PCard
10/23/15	7	7.6.4	A journal voucher is used to process corrections when Organizations need to recode a previous distribution for a payment. This transaction type requires standard approvals.	A journal voucher is used to process corrections when Organizations need to recode a prior transaction. A journal voucher can be used to change the coding of: ▪ Posted Vouchers ▪ Cash receipts pertaining to grant or project expenditure reductions ▪ Cancellations of prior fiscal year payments When processing a journal voucher to correct prior funding, reference the original voucher, using the comments section when combining vouchers. Since the purpose of journal vouchers is to correct accounting entries, the voucher must be a zero-dollar voucher. The first Distribution Line of the journal voucher will reverse the accounting entries from the original transaction. The second Distribution Line will charge the voucher to the correct accounting string.	Chapter 7 – Purchasing and Disbursements
10/23/15	7	7.12.3	All receipts and supporting documentation must be retained externally by the Organization for audit purposes.	All receipts and supporting documentation must be retained ~~externally~~ by the Organization for audit purposes.	Chapter 7 – Purchasing and Disbursements
10/01/15	9	All Sections	State's financial management and accounting system	First State Financials (FSF)	Chapter 9 – Receipt of Funds
10/01/15	9	All Sections	State Accountant	Division of Accounting (DOA)	Chapter 9 – Receipt of Funds
09/29/15	8	All Sections	**8.1 Petty Cash** **8.2 Checks & Drafts** **8.3 Sale of State-Owned Materials and Trade-Ins** **8.4.1 Fiscal Year** **8.4.2 Non-Discrimination** **8.4.3 Purchase Orders Required** **8.4.4 Contract Documentation**	Deleted Chapter 8 and moved the Sections to Chapters 5, 7, and 13. **7.12 Petty Cash** **7.18 Checks & Drafts** **13.8.3 Sale of State-Owned Materials and Trade-Ins** **5.2.3 Fiscal Year**	Chapter 8 – Misc Purchasing Requirements

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			8.5 Vendor Information **8.6 Tax Considerations**	**5.2.4 Non-Discrimination** **5.2.5 Purchase Orders Required** **5.2.6 Contract Documentation** **7.16 Vendor Information** **7.19 Tax Considerations**	
09/29/15	5	All Sections	State's financial management and accounting system	First State Financials (FSF)	Chapter 5 - Procurement
09/29/15	5	5.1.1	DOA sets additional administrative rules for processing and recording transactions in the State's finance and accounting system FSF to ensure accurate and timely processing and reporting of the State's financial information. For more detailed transactions processing information, agencies should refer to Chapter 7. Purchasing and Disbursements, and to Chapter 8. Miscellaneous Purchasing Requirements.	DOA sets additional administrative rules for processing and recording transactions in the State's finance and accounting system, First State Financials (FSF), to ensure accurate and timely processing and reporting of the State's financial information. For more detailed transactions processing information, Organizations should refer to **Chapter 7, Purchasing and Disbursements**~~, and to **Chapter 8. Miscellaneous Purchasing Requirements**~~.	Chapter 5 - Procurement
09/29/15	5	5.2.1	The Contracting unit within GSS manages all statewide contracts for goods and services and administers agency contracts as requested. This team is the State of Delaware's central contracting unit. It acts on behalf of state agencies, local government units, authorized volunteer fire companies, and school districts.	The Contracting unit within GSS manages all Statewide contracts for goods and services and administers Organization contracts as requested. This team is the State of Delaware's central contracting unit. It acts on behalf of State Organizations, local government units, and authorized volunteer fire companies.	Chapter 5 - Procurement
09/29/15	5	5.2.1	All covered agencies (please refer to http://delcode.delaware.gov/title29/c069/sc01/index.shtml#6902 to **29 Del. C. §6902** for the definition of agency) are required to procure goods and services through the Mandatory Use Contracts (MUCs) negotiated by GSS.	All covered Organizations are required to procure goods and services through the Mandatory Use Contracts (MUCs) negotiated by GSS.	Chapter 5 - Procurement
09/29/15	5	5.4 (2)	A copy of any such declaration shall also be forwarded to GSS with the contract documents for publication on the central contract portal **(29 Del. C., §6908(a) (4))** and **Executive Order #14 Section 8**.	A copy of any such declaration shall also be forwarded to GSS with the contract documents for publication on the central contract portal. GSS serves as a clearinghouse for procurement information for materiel and services for both agencies and vendors **(29 Del. C., §6908(a) (4))**.	Chapter 5 - Procurement
09/29/15	5	5.4 (2)	**(29 Del. C. §6925(a), (b); §6965; §6985)**	**(29 Del. C. §6925(a), (b); §6965(a), (b); §6985(a), (b))**	Chapter 5 - Procurement
09/29/15	5	5.4 (3)	Where, because of changed situations, unforeseen conditions, strikes and acts of God, change orders, supplemental agreements, or extra work determined to be necessary and requested by the agency and not specified in the agency's solicitation or advertisement for bids and in the awarded contract the awarding agency may issue a change order or supplemental work agreement(s) on a Public Works contract, which shall not:	Where, because of changed situations, unforeseen conditions, strikes and acts of God, change orders, supplemental agreements, or extra work determined to be necessary and requested by the agency and not specified in the agency's solicitation or advertisement for bids and in the awarded contract the awarding agency may issue a change order or supplemental work agreement(s) on a ~~Public Works~~ contract, which shall not:	Chapter 5 - Procurement

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09/29/15	5	5.4 (4)	For additional information regarding Set Aside contracts, agencies should refer to http://gss.omb.delaware.gov/contracting/csetaside.shtml.	For additional information regarding Set Aside contracts, Organizations should refer to http://contracts.delaware.gov/setaside.asp.	Chapter 5 - Procurement
09/29/15	5	5.4 (7)	All proposed contracts for transportation of school children are to be submitted to the State Board of Education by the Division of Transportation for their approval.	All proposed contracts for transportation of school children are to be submitted to the Secretary of Education through the Department of Education Transportation office for approval.	Chapter 5 - Procurement
09/29/15	5	5.4 (8)	Where the purchase is of library materials by school librarians, by the Division of Libraries, or any agency pursuant to **29 Del. C. Chapter 66. (29 Del. C. §6904(d))**	Where the purchase is for library materials by libraries of any agency, or for services by libraries of any agency pursuant to **29 Del. C. Chapter 66. (29 Del. C. §6904(d))**	Chapter 5 - Procurement
09/29/15	5	5.4 (10)	Where the purchased material will be used by DHSS's Delaware Industries for the Blind as raw material for goods which the program manufactures for resale, or the Business Enterprise Program of the Division for the Visually Impaired as supplies to operate the vending stands in the program. **(29 Del. C. §6904(g)(1))**	Where the purchased material will be used by DHSS's Delaware Industries for the Blind as raw material for goods which the program manufactures for resale, or the purchased material will be used by the Business Enterprise Program of the Division for the Visually Impaired as supplies to operate the vending stands in the program. **(29 Del. C. §6904(g)(1))**	Chapter 5 - Procurement
09/29/15	5	5.4 (11.b)	Fleet vehicles may not be transferred from one department/school district to another department/school district without the approval of OMB's GSS Fleet Services. **(29 Del. C. §6906(e))** No agency shall lease passenger vehicles except from GSS. Exempt from this subsection are the Governor's car, agency employees traveling on out-of-state business, and GSS. **(29 Del. C. §7105(c))** Agency, as used in this section, is defined in **29 Del. C., §6902(1).**	Passenger vehicles may not be transferred from one agency/school district to another agency/school district without the approval of the Director of OMB. **(29 Del. C. §6906(e))** No agency shall lease passenger vehicles except from GSS. Exempt from this subsection are the Governor's car, agency employees traveling on out-of-state business, and GSS. **(29 Del. C. §7105(c))**	Chapter 5 - Procurement
09/29/15	5	5.4 (11.c)	Lease purchase agreements for passenger motor vehicles are prohibited. **(29 Del. C. §6906(d))**	Except for the Governor's car, cars rented while on out-of-state business and those cars leased by GSS, no agency/school district may lease passenger vehicles except from GSS. **(29 Del. C. §6906(d))** Upon written request, the OMB Director, with the concurrence of the Controller General and the Director of Finance, may grant exemptions to the lease-rental restriction.	Chapter 5 - Procurement
09/29/15	5	5.4 (11.d)	Lease-rentals, except for the Governor's car and cars rented while on out-of-state business, are prohibited. Upon written request, the OMB Director, with the concurrence of the Controller General and the Director of Finance, may grant exemptions to the lease-rental restriction. **(29 Del. C. §6906(d))**	Consolidated 11.d. with 11.c. ~~Lease-rentals, except for the Governor's car and cars rented while on out-of-state business, are prohibited. Upon written request, the OMB Director, with the concurrence of the Controller General and the Director of Finance, may grant exemptions to the lease-rental restriction. **(29 Del. C. §6906(d))**~~	Chapter 5 - Procurement
09/29/15	5	5.5	Plans require Facilities Management approval PRIOR to solicitation for vertical construction, **(29 Del. C., §7419** and **29 Del. C. §6307A)**.	Plans require Facilities Management approval PRIOR to solicitation for vertical construction **(29 Del. C., §7419(a)** and **29 Del. C. §6307A)**.	Chapter 5 - Procurement

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09/29/15	5	5.5 (fifth bullet point)	**(29 Del. C. §6962(13))**.	**(29 Del. C. §6962(d)(13))**	Chapter 5 - Procurement
09/29/15	5	5.6	**(29 Del. C. §6902(18))**	**(29 Del. C. §6902(19))**	Chapter 5 - Procurement
09/29/15	5	5.6.2	**29 Del. C. §6981(d), 29 Del. C. §6982(a), (b).**	**29 Del. C. §6981(f), 29 Del. C. §6982(a), (b).**	Chapter 5 - Procurement
09/29/15	5	5.6.3 (1)	A copy of all awarded/executed contracts are to be forwarded to GSS with the contract documents for publication on the central contract portal (29 Del. C., §6908(a) (4)) and Executive Order #14 Section 8.	A copy of all awarded/executed contracts is to be forwarded to GSS with the contract documents for publication on the central contract portal. GSS serves as a clearinghouse for procurement information for materiel and services for both agencies and vendors **(29 Del. C., §6908(a) (4))**.	Chapter 5 - Procurement
09/29/15	5	5.8.1	Agencies may not procure independent 3rd party financing arrangements. The MMLPA contract administered by the State is a mandatory use contract.	Organizations may not procure independent 3rd party financing arrangements. The Master Municipal Lease Purchase Agreement (MMLPA) contract administered by the State is a mandatory use contract.	Chapter 5 - Procurement
09/29/15	5	5.8.2	The GSS section of the OMB maintains a Master Municipal Lease Purchase Program which offers very economic lease rates and terms. Current rates can be obtained by contacting GSS. **Covered agencies** are required to use the Master Lease Purchase Program, unless the agency can demonstrate a rationale for using an alternative vendor.	The GSS section of OMB maintains a Master Municipal Lease Purchase Program. Current rates can be obtained by contacting GSS. **Covered Organizations** are required to use the Master Municipal Lease Purchase Program, unless the Organization can demonstrate a rationale for using an alternative vendor.	Chapter 5 - Procurement
09/29/15	7	Table of Contents		Renumbered sections after inserting sections from Chapter 8, inserting new sections, and rearranging some existing sections.	Chapter 7 – Purchasing and Disbursements
09/29/15	7	All Sections	State Accountant	Division of Accounting (DOA)	Chapter 7 – Purchasing and Disbursements
09/29/15	7	All Sections	State's financial management and accounting system	First State Financials (FSF)	Chapter 7 – Purchasing and Disbursements
09/29/15	7	7.3		Added the following transaction types to the Direct Claims list: 46. Loan Disbursements 47. Transfers to an Organization's account, external to FSF	Chapter 7 – Purchasing and Disbursements
09/29/15	7	7.5.1	DOA recommends Organizations use the requisition processes in the FSF system whenever possible. Some of the advantages include a more complete audit trail, the ability to use the Requisition	~~DOA recommends Organizations use the requisition processes in the FSF system whenever possible. Some of the advantages include a more complete audit trail, the ability to use the Requisition Lifeline~~	Chapter 7 – Purchasing and Disbursements

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			Lifeline functionality to check the status of purchases, and more robust approvals workflow capabilities. Organizations may encumber for purchases using either the requisition or the PO functionalities of FSF. The purchases of capital assets are recommended to begin as requisitions.	~~functionality to check the status of purchases, and more robust approvals workflow capabilities.~~ Organizations may encumber for purchases using either the requisition or the PO functionalities of FSF. ~~The purchases of capital assets are recommended to begin as requisitions.~~	
09/29/15	7	7.6.1	All vouchers, issued by any Organization, are paid by the State Treasurer upon certification by the officers of the Organization. The approval of the Secretary of Finance is required for vouchers totaling more than $5,000. Methods of payment may include checks, drafts, and electronic funds transfers **(29 Del. C. §2707)**.	All vouchers, issued by any Organization, are paid by the State Treasurer upon certification by the officers of the Organization. The approval of the Secretary of Finance is required for vouchers totaling more than $5,000. Methods of payment may include checks, drafts, **(29 Del. C. §2707)** and electronic payments.	Chapter 7 – Purchasing and Disbursements
09/29/15	7	7.7.3	**7.7.3 Payments Greater than $500,000** Payments for amounts greater than $500,000 are scheduled for payment centrally by DOA State accountants. Vouchers for amounts greater than $500,000 are sent to DOA (via system workflow), and the State accountants will identify that the Voucher requires that the payment be scheduled, based on the dollar amount. Organizations should contact a State accountant for additional information.	~~**7.7.3 Payments Greater than $500,000**~~ ~~Payments for amounts greater than $500,000 are scheduled for payment centrally by DOA State accountants. Vouchers for amounts greater than $500,000 are sent to DOA (via system workflow), and the State accountants will identify that the Voucher requires that the payment be scheduled, based on the dollar amount. Organizations should contact a State accountant for additional information.~~	Chapter 7 – Purchasing and Disbursements
09/29/15	7	7.9		Inserted new section: **7.9 Loan Disbursements** Organizations authorized to disburse funds to another Organization or outside entity as a loan are not required to encumber funds. The Organization must maintain all documents that support the loan (e,g., loan agreement, amortization schedule, etc.)	Chapter 7 – Purchasing and Disbursements
09/29/15	7	7.13		Inserted new section: **7.13 Transfers to Accounts External to FSF** Transfers to an Organization's account, external to FSF, are not required to encumber funds. However, when disbursing payments from the external account, Organizations must adhere to the same policies as payments disbursed from FSF. Approvals will be retained by the Organization and proof of such approvals must be produced if requested by DOA for audit or other purposes.	Chapter 7 – Purchasing and Disbursements

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09/29/15	7	7.19.2	**8.6.2 Tax Exempt Certificate** The State of Delaware is exempt from paying federal excise tax. According to the IRS, the buyer (State of Delaware) is to provide to the seller (the vendor) a certificate with this information. These certificates are available from DOA.	**7.19.2 Tax Exempt Certificate** The State of Delaware is exempt from paying federal excise tax. According to the IRS, the buyer (State of Delaware) is to provide to the seller (the vendor) a certificate with this information. In January, DOA distributes the Certificate of Tax Exempt Status for the State of Delaware to Organizations via the annual Tax Exempt Certificate Accounting Memo. To determine if a purchase is tax exempt or non-exempt, Organizations should review IRS Publication 510.	Chapter 7 – Purchasing and Disbursements
09/29/15	13	All Sections		Chapter rewritten	Chapter 13 – Asset Management
08/27/15	12	12.1	Employees can enroll online via the Account Request Module (ARM) application or manually by completing the PCard Enrollment Request form (PO002).	Employees must enroll online via the Account Request Manager (ARM) application.	Chapter 12 – Procurement Card
08/27/15	12	12.3.3	4. Employees enroll online via the Account Request Module (ARM) application or manually by completing the PCard Enrollment Request form (PO002).	5. Employees must enroll online via the ARM application.	Chapter 12 – Procurement Card
08/27/15	12	12.3.5	1. The State of Delaware PCard Enrollment Request form (PO002) and the Account Request Module (ARM) application are administered by DOA to promote accountability and to ensure adherence to policies and procedures.	1. The ARM application is administered by DOA to promote accountability and to ensure adherence to policies and procedures.	Chapter 12 – Procurement Card
07/06/15	2	All Sections		Chapter rewritten	Chapter 2 – Internal Control
07/06/15	6	6.1	**6.1 Approval Requirements**	**6.1 Approval Authority Policy** (Moved from Chapter 2 – Internal Controls v.4.9 Section 2.5.2 Approval Authority Policy)	Chapter 6 - Approvals
07/06/15	6	Table of Contents		Renumbered all sections following the insertion of 6.1 Approval Authority Policy.	Chapter 6 - Approvals
07/06/15	6	6.2	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/forms.shtml):	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows ~~(a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/forms.shtml)~~:	Chapter 6 - Approvals
07/06/15	6	6.2		Updated the Budget and Accounting Transaction Requirements table with form names and numbers, form location, and hyperlinks to the forms.	Chapter 6 - Approvals
07/06/15	6	6.3.3	Grant Security will include the following project roles: ▪Principal Investigator = PI ▪OMB Federal Aid Coordinator = OFAC	~~Grant Security will include the following project roles:~~ ~~▪Principal Investigator = PI~~ ~~▪OMB Federal Aid Coordinator = OFAC~~	Chapter 6 - Approvals

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			▪OMB Clearinghouse Administrator = OCA ▪Department Fiscal Contact = DFC	~~▪OMB Clearinghouse Administrator = OCA~~ ~~▪Department Fiscal Contact = DFC~~	
07/06/15	6	6.4		Updated section to incorporate language from Chapter 2 – Internal Controls v.4.9 Section 2.5.1 Electronic Approvals/Signature Policy	Chapter 6 - Approvals
07/06/15	6	6.5	**Approval Thresholds** table **Transaction Amount:** ≤ $10,000 **Comments:** Payments equal to or greater than $50,000 must be scheduled through DOA.	**Approval Thresholds** table **Transaction Amount:** ≤ $10,000 ~~**Comments:** Payments equal to or greater than $50,000 must be scheduled through DOA.~~	Chapter 6 - Approvals
07/06/15	6	6.6	**Special Approvals – Commodity Purchases and Contracts** table **Item:** Insurance **Comments**: For ALL insurance Requisitions, POs, or Direct Claims. Approval not needed for Higher and Public Education if not expending GF monies.	**Special Approvals – Commodity Purchases and Contracts** table **Item:** Insurance **Comments**: For ALL insurance Requisitions, POs, or Direct Claims. Approval only needed for Higher Education and DOE when GF monies are expended.	Chapter 6 - Approvals
07/06/15	6	6.6.3	This approval is not needed for insurance payments for Higher Education and DOE, if State General Fund monies are not expended.	This approval is only needed for insurance payments for Higher Education and DOE when State General Fund monies are expended.	Chapter 6 - Approvals
07/06/15	6	6.6.9	No Agency may employ any person to act as an attorney to such Agency, except as noted in this Manual **(29 Del. C. §2507).** Agencies may employ special counsel with the prior approval of the Attorney General and the Governor, under the terms and conditions that the Attorney General and Governor may prescribe. Any special counsel appointed by the Attorney General and the Governor will have powers, duties, and responsibilities as designated by the Attorney General and **29 Del. C. §2504**. Payment of the expenses associated with the employment of special counsel is to be paid by the State Treasurer from general funds approved by the Attorney General and Governor.	No agency may employ any person to act as an attorney to such agency, except as otherwise set forth in Delaware Code**.** Agencies may employ special counsel with the prior approval of the Attorney General and the Governor, under the terms and conditions that the Attorney General and Governor may prescribe. Any special counsel appointed by the Attorney General and the Governor will have powers, duties, and responsibilities as designated by the Attorney General and **29 Del. C. §2504(3)**. Payment of the expenses associated with the employment of special counsel is to be paid by the State Treasurer from general funds, not otherwise appropriated, upon approval by the Attorney General and Governor. **(29 Del. C. §2507)**	Chapter 6 - Approvals
07/06/15	6	6.6.11	2. Earnest money of up to 10 percent for the acquisition of real property (including any improvements thereon) by State Agencies **(29 Del. C. §6343(d)).**	▪ Earnest money of up to 10 percent for the acquisition of real property (including any options to purchase and any improvements thereon) by state agencies, reorganized school districts and vocational-technical school districts **(29 Del. C. §6343(d)).**	Chapter 6 - Approvals
07/06/15	6	6.6.11	Before any sum is withdrawn from the Fund, Agencies must submit a request to erect a State facility or a request to acquire real property to the OMB Director. The OMB Director will report to the Budget Commission whether the request is	Before any sum is withdrawn from the Fund, the agency, reorganized school district or vocational-technical school district must submit a request to erect or renovate a State facility or a request to acquire real property to the OMB Director.	Chapter 6 - Approvals

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			consistent with the capital program provided for by **29 Del. C. §6344(a).** •If the request is to erect a State facility, the OMB Director must determine that the proposed facility is consistent with the capital program and that the facility is likely to be authorized in the foreseeable future **(29 Del. C. §6344(b)).**	The OMB Director will report to the Budget Commission whether the request is consistent with the capital program provided for by 29 Del. C. §6342 and the State's comprehensive plan and land use and development goals and policies. **(29 Del. C. §6344(a))** •If the request is to erect or renovate a State facility, the OMB Director must determine that the proposed facility is consistent with the capital program and that the facility is likely to be authorized within 3 years **(29 Del. C. §6344(b)).**	
07/06/15	6	6.6.11	Any funds provided by the Budget Commission that are not used by the Agency within 36 months will be refunded to the Budget Commission and deposited in the Fund **(29 Del. C. §6345).**	Any funds provided by the Budget Commission that are not used by the agency, reorganized school district or vocational-technical school district within 36 months will be refunded to the Budget Commission and deposited in the Fund **(29 Del. C. §6345).**	Chapter 6 - Approvals
07/06/15	13	All sections	Central Asset Management (CAM) personnel	Division of Accounting (DOA)	Chapter 13 – Asset Management
07/06/15	13	13.2.2	A physical inventory certification must be forwarded to DOA no later than July 31 following the fiscal year in which the inventory was taken.	A physical inventory certification must be forwarded to DOA no later than May 30th.	Chapter 13 – Asset Management
07/06/15	13	13.4.2	All Medicare assets with a value of $5000 or more are required to be tracked in the Medicare Asset Listing.	All Medicare assets with a value of $5000 or more are required to be tracked in the Medicare (MCARE) Asset Listing.	Chapter 13 – Asset Management
07/06/15	13	13.6	The State requires agencies to conduct a physical property inventory each year. Inventory results are reconciled to the State's property records, and any required adjustments to property records, as a result of the inventory, must be completed by June 28th. State agencies are required to maintain documentation to illustrate the physical inventory was performed. Agencies are required to submit a certification verifying that such inventory has been conducted to the Director of Accounting no later than June 28th of each year.	The State requires Organizations to conduct a physical property inventory each year. Inventory results are reconciled to the State's property records, and any required adjustments to property records, as a result of the inventory, must be completed by May 30th. State Organizations are required to maintain documentation to illustrate the physical inventory was performed. Organizations are required to submit a certification verifying that such inventory has been conducted to the Director of Accounting no later than May 30th of each year.	Chapter 13 – Asset Management
07/06/15	13	13.8.2	**29 Del. C. § 7002**	**29 Del. C. § 7002(a)**	Chapter 13 – Asset Management
07/06/15	13	13.10.3	**13.10.3 Software-Work-In-Progress (SWIP)**	**13.10.3 Construction-Work-In-Progress Program Filing System** (Moved from Chapter 2 – Internal Controls v.4.9 Section 2.4.3 External Construction Program Filing System)	Chapter 13 – Asset Management

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07/06/15	13	13.10.4		**13.10.4 Software-Work-In-Process (SWIP)**	Chapter 13 – Asset Management
07/06/15	13	13.10.1	Documentation to support Construction-Work-In-Progress must be maintained throughout the project in order to properly value the asset when construction is completed. Construction-Work-In-Progress information is usually maintained by OMB. However, any agency that has responsibility for construction projects must follow the proper record management procedures.	Moved to new Section 13.10.3: Documentation to support Construction-Work-In-Progress must be maintained throughout the project in order to properly value the asset when construction is completed. Any Organization that has responsibility for construction projects must follow the proper record management procedures.	Chapter 13 – Asset Management
07/06/15	13	13.10.1	For a complete listing of documents to be maintained for CWIP, agencies should refer to **Chapter 2 – Internal Controls, Section 2.4.3 External Construction Program Filing System**.	~~For a complete listing of documents to be maintained for CWIP, agencies should refer to **Chapter 2 – Internal Controls, Section 2.4.3 External Construction Program Filing System.**~~	Chapter 13 – Asset Management
06/29/15	11	11.1.2	Exclusions: ▪ Legislative Branch ▪ Judicial Branch ▪ School Districts	Exclusions: ▪ Legislative Branch ▪ Judicial Branch ▪ School Districts (inclusive of charter schools)	Chapter 11 – Travel Policy
03/30/15	11	Exhibits		Updated Exhibits A and E with the current copies of forms AP006 & AP005, respectively.	Chapter 11 – Travel Policy
02/26/15	12	12.1	State employees, with appropriate approvals from their Organization, can obtain a card without a personal credit history check. Employees can enroll by completing the PCard Enrollment Request form (PO002). Employees are only authorized to carry one card, allowing for better control. The cardholder will access PaymentNet 4 to review card information.	State employees, with appropriate approvals from their Organization, can obtain a card without a personal credit history check. However, in accordance with OFAC (Office of Foreign Assets Control), personal information (e.g., date of birth, country of citizenship, home address) will be required. Employees can enroll online via the Account Request Module (ARM) application or manually by completing the PCard Enrollment Request form (PO002). Employees are only authorized to carry one card, allowing for better control. The cardholder will access PaymentNet 4 to review card information.	Chapter 12 – Procurement Card
02/26/15	12	12.3.3	1. Organizations may enroll in the PCard Program by submitting the Organization's PCard Internal Control Policies and Procedures and the PCard Enrollment Request form (PO002). The PCard Internal Control Template (PO012) may be used as a guide for the Organization's PCard Internal Control Policies and Procedures.	1. Organizations may enroll in the PCard Program by submitting the Organization's PCard Internal Control Policies ~~and Procedures and the PCard Enrollment Request form (PO002)~~. The PCard Internal Control Template (PO012) may be used as a guide for the Organization's PCard Internal Control Policies and Procedures. 4. Employees enroll online via the Account Request Module (ARM) application or manually by completing the PCard Enrollment Request form (PO002).	Chapter 12 – Procurement Card
02/26/15	12	12.3.5	1. The State of Delaware PCard Enrollment Request form (PO002) is administered by DOA to promote	1. The State of Delaware PCard Enrollment Request form (PO002) and the Account Request Module (ARM) application are	Chapter 12 – Procurement Card

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			accountability and to ensure adherence to policies and procedures. The signed PCard Request forms are subject to review and must be kept on file in compliance with the State's record retention schedule after completion and entry into PaymentNet 4.	administered by DOA to promote accountability and to ensure adherence to policies and procedures. ~~The signed PCard Request forms are subject to review and must be kept on file in compliance with the State's record retention schedule after completion and entry into PaymentNet 4.~~	
02/23/15	11	11.4.2	**When travel is:** More than 12 but less than 24 hours **The allowance is:** 75 percent of the applicable M&IE rate.	**When travel is:** More than 6 but less than 24 hours **The allowance is:** 75 percent of the applicable M&IE rate.	Chapter 11 – Travel Policy
02/23/15	11	11.4.4	**11.4.4 Day Trips, In-state Travel, and Before or After Hours** The meal allowance for out-of-state day trips not requiring overnight lodging, for in-state assignments requiring overnight lodging, and for working before or after hours, is established by the Agency. As a general rule, such allowances are not encouraged, but may be approved on a case-by-case basis, as long as the amount does not exceed the allowances prescribed herein.	**11.4.4 In-State Travel** 1. Lodging The policy for in-State assignments requiring overnight lodging is established by the Agency. As a general rule, in-State lodging is not encouraged; however, there may be instances when it is deemed appropriate and cost effective. In such instances, in-State lodging must be preapproved by the Agency Head. 2. Meals and Incidental Expenses (M&IE) The meal allowance for in-State assignments is established by the Agency and must be preapproved by the Agency Head. As a general rule, such allowances are not encouraged, but may be approved on a case-by-case basis, as long as the amount does not exceed the GSA rate.	Chapter 11 – Travel Policy
02/23/15	11	11.5		Inserted bullet point: ▪ Receipts may not be customary for certain transactions (e.g., tips given to bellhops, maids, baggage carriers, etc.) Organizations must use the Miscellaneous Non-Receipt Transaction form, AP007 (see Exhibit G), to support such transactions.	Chapter 11 – Travel Policy
01/15/15	7	7.1	The State uses an **encumbrance accounting system** to provide information on the actual extent of the State's obligations (encumbrances) and to guard against over-committing available funds. All General Fund and Special Funds under the control of the State Treasurer are subject to this encumbrance accounting system. All financial obligations of each Organization are reviewed and recorded by	The State uses an **encumbrance accounting system** to provide information on the actual extent of the State's obligations (encumbrances) and to guard against over-committing available funds. All General Fund and Special Funds are subject to this encumbrance accounting system. All financial obligations of each Organization are recorded by the Secretary of Finance and the Division of Accounting	Chapter 7 – Purchasing and Disbursements

Date	Chapter	Section	Before Change	After Change	File Name
			the Secretary of Finance and the Division of Accounting (DOA) when they are incurred **(29 Del. C. §6523),** through the issuance of Purchase Orders (POs) and the recording of Direct Claims.	(DOA) when they are incurred **(29 Del. C. §6523)**.	
01/15/15	7	7.6.7		Inserted new section: **7.6.7 Gift Cards** State-administered programs may allow clients to receive cash or cash equivalent items (e.g., gift cards.) Organizations must adhere to the rules of the program, and where gift cards may be purchased, an inventory process must be in place in order to manage the purchase, custody, and disbursement of the cards. The inventory process must be established prior to purchasing any gift cards.	Chapter 7 – Purchasing and Disbursements
01/15/15	12	12.5.2	6. Payment must be made in full to JPMC, including payment for disputed transactions. Once the dispute is resolved, a credit will be issued and reflected on the JPMC monthly billing statement.	6. Payment must be made in full to JPMC (via DOA), including payment for disputed transactions. Once the dispute is resolved, a credit may be issued and reflected on the JPMC monthly billing statement.	Chapter 12 – Procurement Card
12/23/14	11	11.5	▪ Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete a Missing Receipt Affidavit, AP005, (see **Exhibit E**). The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be submitted within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. The affidavit must be approved and signed by the employee's immediate Supervisor and Division Director or Section Head. The form is then submitted to OMB and DOA for approval by the respective Directors. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form (AP003).	▪ Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete a Missing Receipt Affidavit, AP005, (see **Exhibit E**). The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be approved and signed by the employee's immediate Supervisor. OMB and DOA approval is only required for transactions exceeding $5.00. Organizations shall determine if the Division Director or Section Head approval is required for all affidavits or only those exceeding $5.00. When required, the affidavit must be submitted to OMB within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form (AP003). See the Missing Receipt Affidavit Flowchart (Error! Reference source not found.Error! Reference source not found.**Exhibit F**) for assistance in determining when an affidavit needs to be completed and when it must be approved by OMB and DOA.	Chapter 11 – Travel Policy

Date	Chapter	Section	Before Change	After Change	File Name
12/23/14	11	Exhibits	Exhibit F = Miscellaneous Non-Receipt Transaction	Exhibit F = Missing Receipt Affidavit Flowchart (new exhibit) Exhibit G = Miscellaneous Non-Receipt Transaction	Chapter 11 – Travel Policy
12/18/14	4	4.6	Budget transfers relate only to adjustments (increases/decreases) of spending authorization provided to Organizations by the General Assembly. These spending authorizations are the GF and ASF appropriations. The Budget Transfer transaction is used in the State's finance and accounting system to reallocate spending authorization, *or spending authority*, among or between GF appropriations (GF to GF transfers). The Budget Transfer transaction is also used to transfer spending authority among or between SF appropriations (SF to SF transfers). Budget Transfer transactions may be executed by Organizations or by OMB, depending on the budget definitions that underlie the affected appropriations: ▪ Transfers within the SCHOOLS budget definition do not require OMB approvals. ▪ Transfers within the MAIN and ASF_SPEND budget definition require both OMB and CGO approval and may only be executed by OMB. ▪ Organizations may move spending authority among their own NSF appropriation spending lines without OMB approval. Organizations should contact the OMB Budget Analyst for any questions about these transfers. The Budget Journal transaction is used to move cash among GF appropriation accounts, to load appropriated budgets at the start of the fiscal year, and to establish new appropriations (for example, upon approval of a grant). Budget Journal transactions require both OMB and CGO approvals. The approvals for this transaction type require hardcopy signatures, and OMB is responsible for	Budgets are loaded based on the spending authorization provided to Organizations by the General Assembly. These spending authorizations are the GF and ASF appropriations. The General Assembly does not provide spending authorization for NSF Appropriation and ASF Holding Appropriation budgets as these are special funds that are controlled by collected revenue. Collected revenue increases the budget spending authority of these special funds. The Budget Journal transaction is used to load appropriated budgets at the start of the fiscal year and to establish new appropriations during the fiscal year (for example, upon approval of a grant.) Budget Journal transactions require both OMB and CGO approvals. The approvals for this transaction type require hardcopy signatures, and OMB is responsible for executing the transaction in the State's financial management system, after all necessary approvals are obtained. The Budget Transfer transaction is used in the State's finance and accounting system to reallocate spending authorization or spending authority among or between appropriations in the same type of fund or Ledger Group (e.g., MAIN to MAIN or NSF to NSF.) The budget transfer transaction cannot be used to reallocate spending authorization or spending authority among or between different types of funds or Ledger Groups (e.g., NSF to ASF or ASF to MAIN.) Budget Transfer transactions may be executed by Organizations or by OMB, depending on the budget definitions that underlie the affected appropriations: ▪ Transfers within the MAIN and ASF_SPEND budget definition require both OMB and CGO approval and may only be executed by OMB. ▪ Organizations may move spending authority among their own NSF appropriation	Chapter 4 - Budgeting

Date	Chapter	Section	Before Change	After Change	File Name
			executing the transaction in the State's financial management system, after all necessary approvals are obtained.	spending lines or ASF Holding accounts without OMB approval. ▪ Transfers within the lower ledger groups (LLB, PC_TK_SUM, PC_TK_WBUD, SCHOOLS) do not require OMB approvals. Organizations should contact the OMB Budget Analyst for any questions about these transfers.	
12/18/14	4	4.7	**4.7 Cash Transfers** Organizations are required to use an Intergovernmental Voucher (IV) or a Zero-Balance Cash Receipt (ZBCR) transaction to move *cash* among or between GF and SF appropriation accounts. These transactions do not require OMB approval. The IV transaction is used to move cash from one Organization to another when the money represents payment *in exchange for a supplied good or service*. Movements of cash that are not associated with a provided good or service should be made with an Intergovernmental Transfer (IT) transaction. The ZBCR is used for corrections, or to reallocate funds.	**4.7 Fund Transfers** Organizations are required to use an Intergovernmental Voucher (IV), an Intergovernmental Transfer (IT), or a Zero-Balance Cash Receipt (ZBCR) transaction to move funds among or between GF and SF appropriation accounts to meet the state business needs. These transactions do not require OMB approval. ▪The IV is used to move funds from one Organization to another *in exchange for a supplied good or service*. ▪The IT is used to move funds from one type of fund to another type of fund or one Ledger Group to another Ledger Group (e.g., NSF to ASF), that is not associated with a provided good or service. The IT is also used to reallocate funds collected in the prior fiscal year. ▪The ZBCR is used for corrections, or a reallocation of funds collected in the current fiscal year.	Chapter 4 - Budgeting
12/18/14	7	7.7.3	**7.7.3 Recurring Payments** Payments may be scheduled in FSF using the recurring PO contract process. Organizations with recurring payments can establish a PO and schedule recurring Vouchers to process on a regular basis. Only regularly scheduled payments for an identical amount are eligible for this recurring Vouchers Contract process. Examples of eligible payments include monthly copier maintenance fees or rent payments.	~~**7.7.3 Recurring Payments**~~ ~~Payments may be scheduled in FSF using the recurring PO contract process. Organizations with recurring payments can establish a PO and schedule recurring Vouchers to process on a regular basis.~~ ~~Only regularly scheduled payments for an identical amount are eligible for this recurring Vouchers Contract process. Examples of eligible payments include monthly copier maintenance fees or rent payments.~~	Chapter 7 – Purchasing and Disbursements
12/18/14	8	8.1.3	Purchase order number references need to be included on the reimbursement voucher for charges to be made against regular	~~Purchase order number references need to be included on the reimbursement voucher for charges to be made against regular~~	Chapter 8 – Misc Purchasing

Date	Chapter	Section	Before Change	After Change	File Name
			(specific) and open order encumbrances on record in FSF. All receipts and supporting documentation must be retained externally by the Organization for audit purposes.	~~(specific) and open order encumbrances on record in FSF.~~ All receipts and supporting documentation must be retained externally by the Organization for audit purposes.	Requirements
12/3/14	6	6.2.2	The Internal Accounting approver can imitate transactions which will self-approve when submitted into workflow, providing they have the required security.	The Internal Accounting approver can initiate transactions which will self-approve when submitted into workflow, providing they have the required security.	Chapter 6 - Approvals
10/23/14	9	9.4.4		Inserted language: In the event there are collections of any or all of the account after it is written off, the collections are to be recorded as General Fund revenue to account 49159, Bad Debt Recovery, in the year they are received. It is not necessary for the Organization to request the former receivable be re-activated. The Organization's permanent inactive file must be updated and noted for such collections. The Organization must submit the documentation from the collection and the adjusted account balance of the permanent inactive file to the Division of Accounting. DOA retains a record of accounts receivable that have been written off and will attach the documentation to the appropriate record.	Chapter 9 – Receipt of Funds
10/16/14	7	7.2.2	No General Funds may be expended for purposes such as gratuities, greeting cards, flowers, and tickets to athletic events, when unrelated to an agency's function. The only exceptions to this policy are for employee recognition programs (29 Del. C. §6505(c)).	No funds appropriated by the Budget Appropriation Bill or otherwise available to an agency of this State shall be expended except for purposes necessary to carry out the functions of such agency. (29 Del. C. §6505(c)) No funds shall be expended for purposes such as gratuities, greeting cards, flowers and tickets to athletic events when unrelated to an agency's function. (29 Del. C. §6505(c))	Chapter 7 – Purchasing and Disbursements
10/09/14	7	7.3		Added the following transaction type to the Direct Claims list: 45. Inter- and intra-Organization reimbursement for services and supplies. (Seller has the right to request a PO from the Buyer.)	Chapter 7 – Purchasing and Disbursements
10/09/14	11	11.4.1	c. For example, the <u>standard</u> United States rate, through September 30, 2014, is a maximum of: ▪ $83 for lodging (tax may be claimed in addition to the maximum lodging amount); and ▪ $46 for meals and incidental expenses.	~~c. For example, the <u>standard</u> United States rate, through September 30, 2014, is a maximum of:~~ ~~▪ $83 for lodging (tax may be claimed in addition to the maximum lodging amount); and~~ ~~▪ $46 for meals and incidental expenses.~~	Chapter 11 – Travel Policy

Date	Chapter	Section	Before Change	After Change	File Name
			d. All per diem rates can be found at: (1) United States - http://www.gsa.gov/perdiem ▪ Rates are set each Federal Fiscal Year - October 1 to September 30. (See Exhibit B for a sample of the internet site tables.)	c.All per diem rates can be found at: (1) United States - http://www.gsa.gov/perdiem ▪ Rates are set each Federal Fiscal Year - October 1 to September 30. (See Exhibit B for an example of the internet site tables and how to calculate the maximum per diem rate and the rate for the first and last day of travel.) ▪ The GSA Max lodging by Month rate may fluctuate throughout the year for certain cities/regions. The traveler must be sure to use the rate for the month in which travel will occur.	
10/09/14	11	Exhibit B	**EXAMPLE OUT OF STATE LODGING AND PER DIEM RATES** From **http://www.gsa.gov/perdiem** Rates are for the period October 1 to September 30 **(See internet site for all current rates)** **NOTE:** If neither the city nor the county is listed on the internet site tables, the location is a standard and uses the standard rate as listed on the internet site. For October 1, 2013, to September 30, 2014, the standard rate is a maximum of $83.00 for lodging and $46.00 for meals and incidental expenses (M&IE). **Example of rates for cities in Connecticut** **October 1, 2013 to September 30, 2014**	**EXAMPLE OF GSA PER DIEM RATES** Rates are set each Federal Fiscal Year for the period October 1 to September 30 **(See internet site for all current rates)** **NOTE:** If neither the city nor the county is listed on the internet site tables, the location is a standard and uses the standard rate as listed on the internet site. Below is an example of the GSA per diem table. For actual rates, visit **http://www.gsa.gov/perdiem**. As shown for City C, the GSA Max lodging by Month rate may fluctuate throughout the year for certain cities/regions. The traveler must be sure to use the rate for the month in which travel will occur. *(example of GSA table inserted here)* Below is an example of how to calculate the maximum per diem rate and the rate for the first & last day of travel. The Max Lodging and M&IE Rates are obtained from the table above, based on travel occurring in April. *(Revised table to make it more general, instead of providing specific rates from the GSA internet site)*	Chapter 11 – Travel Policy
10/09/14	11	Exhibit C	Below is an example of Section II requirements (do not include tax)	Below is an example of Section II requirements (do not include tax). See the GSA internet site for the current rates: **http://www.gsa.gov/perdiem**. *(Revised table to make it more general, instead of providing specific rates from the GSA internet site. Added the example of*	Chapter 11 – Travel Policy

Date	Chapter	Section	Before Change	After Change	File Name
				how to calculate the GSA Rate @ 150% and N%.)	
09/10/14	4	4.6	10. All transfers must have the approval of the Organization Head.	10. All transfers must have the approval of the Organization Head or Designee.	Chapter 4 - Budgeting
08/27/14	11	11.1.4	Employees must obtain an **itemized receipt** for all PCard transactions. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic and must be provided to the Organization's Reconciler **within seven (7) business days** after the completion of travel.	Employees must obtain an **itemized receipt** for all PCard transactions. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic. All travel documentation must be provided to the Organization's Reconciler **within seven (7) business days** after the completion of travel, including all itemized receipts, the Travel Authorization Form (AP006), and a reconciliation of the estimated versus actual expenses. This action is required in order to document the expenses of the trip. The Travel Reconciliation Form (AP009) is provided as a tool for Organizations; however, Organizations may choose to use another form of reconciliation.	Chapter 11 – Travel Policy
08/27/14	11	Exhibits		Updated Exhibits A, D, E, and F with the current copy of the forms.	Chapter 11 – Travel Policy
08/27/14	12	12.4.2	For travel, Budget and Accounting Policy requires that all travel expenses **"be submitted to the appropriate Organization authority within seven work days after the completion of travel"** along with all itemized receipts, the Travel Authorization Form (AP006) and the Travel Reconciliation Form (AP009), when utilized. This action is required in order to document the expenses of the trip, even if no money is owed to the employee.	For travel, Budget and Accounting Policy requires that all travel documentation be submitted to the Organization's Reconciler **within seven (7) business days** after the completion of travel**.** including all itemized receipts, the Travel Authorization Form (AP006) and a reconciliation of the estimated versus actual expenses. This action is required in order to document the expenses of the trip. The Travel Reconciliation Form (AP009) is provided as a tool for Organizations; however, Organizations may choose to use another form of reconciliation.	Chapter 12 – Procurement Card
08/12/14	12	12.1.1	d. A Single Transaction Limit (STL) of $5,000 for purchases. The STL is available when requested and authorized by the Organization.	d. A Single Transaction Limit (STL) for purchases. The STL is available when requested and authorized by the Organization.	Chapter 12 – Procurement Card
08/12/14	12	12.3.1	3.a. ▪The PCard has an option for a Single Transaction Limit (STL) of $5,000 for purchases. The STL is available when requested by the Organization.	3. The PCard has an option for a Single Transaction Limit (STL) for purchases. The STL is available when requested by the Organization.	Chapter 12 – Procurement Card

Changes to the Budget and Accounting Policy Manual

Date	Chapter	Section	Before Change	After Change	File Name
07/15/14	4	4.3.1	▪ **Major Capital Improvement projects** are generally used for new facilities, major renovations, and economic development efforts. The projects have estimated costs in excess of $500,000 and the underlying assets carry a life expectancy of 20 years or more. ▪ **Minor Capital Improvement projects** are generally used to maintain the efficiency and condition of State-owned facilities and may involve reconstruction, renovations, or equipment purchases. These projects have estimated costs of up to $500,000 and the underlying assets should carry a life expectancy of 10 years or more.	▪ **Major Capital Improvement projects** are generally used for new facilities, major renovations, and economic development efforts. The projects have estimated costs in excess of $750,000 and the underlying assets carry a life expectancy of 20 years or more. ▪ **Minor Capital Improvement projects** are generally used to maintain the efficiency and condition of State-owned facilities and may involve reconstruction, renovations, or equipment purchases. These projects have estimated costs of up to $750,000 and the underlying assets should carry a life expectancy of 10 years or more.	Chapter 4 - Budgeting
06/30/14	11	11.5	▪ Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit E); however, this form should only be used once the employee has exhausted all reasonable measures for obtaining receipts. PCards may be cancelled due to excessive misuse of this form. Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/forms/shtml. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form.	▪ Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. Under extenuating circumstances, the employee may be unable to obtain an itemized receipt. In this case, the employee must complete a Missing Receipt Affidavit, AP005, (see Exhibit E). The employee must provide a detailed explanation as to why an itemized receipt is not available. The affidavit must be submitted within 30 days of the transaction to be considered for reimbursement. This allows sufficient time for the employee to exhaust all reasonable measures for obtaining an itemized receipt. The affidavit must be approved and signed by the employee's immediate Supervisor and Division Director or Section Head. The form is then submitted to OMB and DOA for approval by the respective Directors. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form (AP003).	Chapter 11 – Travel Policy
06/30/14	11	Exhibit E		Updated with the current copy of Form # AP005 – Missing Receipt Affidavit.	Chapter 11 – Travel Policy
06/19/14	12	All Sections		Chapter rewritten.	Chapter 12 – Procurement Card
06/13/14	9	9.3.7	**9.3.7 Reproduction Charges** The Freedom of Information Act **(29 Del. C. §10003)** allows the charge of a reasonable fee for the reproduction of public documents, upon the request of any citizen. A standard copy charge of $0.25 (twenty-five cents) per copy has been approved for statewide use by the OMB Director. Organizations should credit the receipt of these fees as an expenditure	**9.3.7 Fees for the Examination and Copying of Public Records** The Freedom of Information Act **(29 Del. C. §10003)** allows the charge of a reasonable fee for the reproduction of public documents, upon the request of any citizen. The first 20 pages of standard-sized (8.5" x 11", 8.5" x 14", and 11" x 17"), black and white copies shall be provided free of charge. Copies over and above 20	Chapter 9 – Receipt of Funds

Date	Chapter	Section	Before Change	After Change	File Name
			reduction for reproduction costs. If $0.25 per copy is not an adequate recovery for an Organization, the Organization may submit a "Copy Fee Approval Request" form for review by the OMB Director. The request should include cost factors based on both the copy machine cost and the operator's cost. Organizations requiring assistance in calculating a modified copy fee should contact OMB's GSS.	shall be $0.10 per sheet ($0.20 for a double-sided sheet). The fee for copying oversized public records shall be as follows: 18" x 22", $2.00 per sheet; 24" x 36", $3.00 per sheet; and documents larger than 24" x 36", $1.00 per square foot. An additional fee of $1.00 per sheet will be assessed for all standard-sized, color copies and $1.50 per sheet for larger copies. Organizations should credit the receipt of these fees as an expenditure reduction for reproduction costs. If the designated fee per copy is not an adequate recovery for an Organization, the Organization may submit a request to the OMB Director to increase the fee and/or charge administrative fees. The request should include cost factors based on both the copy machine cost and the operator's cost. Organizations requiring assistance in calculating a modified copy fee should contact OMB's GSS.	
6/12/14	1	1.7	This Manual consists of 13 chapters.	This Manual consists of 14 chapters.	Chapter 1 - Introduction
06/12/14	7	All Sections	Agency	Organization (except in citations of Delaware Code)	Chapter 7 – Purchasing and Disbursements
06/12/14	7	7.2.2		Inserted language: Cash advances are prohibited. A cash advance occurs when funds are disbursed prior to the receipt of a good or service. Employees must not be provided funds for future use. The disbursement of funds includes, but is not limited to, ATM withdrawals, money orders, gift cards, and disbursements from petty cash or by voucher.	Chapter 7 – Purchasing and Disbursements
06/12/14	7	7.5.8	Agencies and school districts may not use credit cards registered in the name of the agency, school district, or State to create an obligation of the State, except as specifically and duly authorized on an annual basis by the Secretary of Finance. Only oil company, telephone, or contract credit cards may be authorized for such purposes, and the use of such credit cards is subject to all policies and procedures established by the Secretary of Finance **(29 Del. C. §6505(c))**.	Agencies and school districts may not use credit cards registered in the name of the employee, agency, school district, or State which could create an obligation of the State, except as specifically and duly authorized by the Secretary of Finance. Only oil company, telephone, or contract credit cards may be authorized for such purposes, and the use of such credit cards is subject to all policies and procedures established by the Secretary of Finance **(29 Del. C. §6505(c))**.	Chapter 7 – Purchasing and Disbursements
06/12/14	7	7.6.2	A PV is used to process cash and travel advances. The advance must be coded to account code 54300, which is an "open item" account. Agencies need to balance the account back to zero ($0) prior to year	~~A PV is used to process cash and travel advances. The advance must be coded to account code 54300, which is an "open item" account. Agencies need to balance the account back to zero ($0) prior to year~~	Chapter 7 – Purchasing and Disbursements

Date	Chapter	Section	Before Change	After Change	File Name
			end. The State prefers agencies use the PCard for travel-related payments, rather than a cash advance.	~~end. The State prefers agencies use the PCard for travel-related payments, rather than a cash advance.~~	
06/12/14	7	7.6.6.2		Inserted language: For implications on employee taxes when a meal or meal reimbursement is provided, Organizations should refer to **Chapter 14 – Payroll Compliance, Section 14.6.3.**	Chapter 7 – Purchasing and Disbursements
06/12/14	7	7.10.1	The salaries of State officials and employees are paid on a bi-weekly basis. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all State officials and employees **(29 Del. C. 2712 (a)).**	The salaries of State officials and employees are paid on a bi-weekly basis **(29 Del. C. 2712 (a)(1))**. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all State officials and employees **(29 Del. C. 2712 (a)(2)).**	Chapter 7 – Purchasing and Disbursements
06/12/14	14	All Sections		New chapter	Chapter 14 – Payroll Compliance
06/04/14	4	All Sections	Agency	Organization (except in citations of Delaware Code)	Chapter 4 - Budgeting
06/04/14	4	4.1	**(29 Del. C. §6301)**	**(29 Del. C. §6301(3))**	Chapter 4 - Budgeting
06/04/14	4	4.1	This chapter will review the various processes associated with each of these budgets, as well as the policies and procedures governing: ▪ Grant Funds (Section 4.5) ▪ Budget Transfers (Section 4.6)	This chapter will review the various processes associated with each of these budgets, as well as the policies and procedures governing: ▪ Grant Funds (Section 4.5) ▪ Budget Transfers (Section 4.6) ▪ Cash Transfers (Section 4.7) ▪ Project Costing (Section 4.8)	Chapter 4 - Budgeting
06/04/14	4	4.2.2	State and non-state agencies must complete and submit annual budget request forms to OMB on or before **November 15th**. Public school districts must complete and submit annual budget request forms to OMB on or before **October 30th (29 Del. C. §6502(a))**.	State and non-State Agencies must complete and submit annual budget request forms to OMB on or before **November 15th (29 Del. C. §6502(a))**. Public school districts must complete and submit annual budget request forms to OMB on or before **October 30th**.	Chapter 4 - Budgeting
06/04/14	4	4.2.3	**(29 Del. C. §6332)**	**(29 Del. C. §6332(a))**	Chapter 4 - Budgeting
06/04/14	4	4.2.5	Within five (5) days of the Governor submitting the proposed budget and Budget Appropriation Bill, the standing finance committees in charge of the Budget Appropriation Bill from each House of the General Assembly must sit jointly in open session to begin consideration of the budget and the Budget Appropriation Bill. **(29 Del. C. §6336)**	Within five (5) days of the Governor submitting the proposed budget and Budget Appropriation Bill, the standing finance committees in charge of the Budget Appropriation Bill from each House of the General Assembly must sit jointly in open session to begin consideration of the budget and the Budget Appropriation Bill. All persons interested in the estimates under	Chapter 4 - Budgeting

Date	Chapter	Section	Before Change	After Change	File Name
			All persons interested in the estimates under consideration may be admitted to the joint sessions and have the right to be heard. The Governor, or his representative, and the Governor-elect also have the right to sit and be heard on all matters coming before the joint committee at these public hearings. The joint committee may call for the heads of state agencies requesting financial aid (or responsible agency representatives) to attend the public hearings, and the joint committee may compel agencies to furnish information and answer questions, as the committee may require for its considerations. **(29 Del. C. §6336)**	consideration may be admitted to the joint sessions and have the right to be heard. The Governor, or the Governor's representative, and the Governor-elect also have the right to sit and be heard on all matters coming before the joint committee at these public hearings. The joint committee may call for the heads of State Agencies requesting financial aid (or responsible Agency representatives) to attend the public hearings, and the joint committee may compel Agencies to furnish information and answer questions, as the committee may require for its considerations. **(29 Del. C. §6336)**	
06/04/14	4	4.2.8		Deleted Code Reference in *The Operating Budget Cycle* table for Proposed budget request submissions due for Public School Districts.	Chapter 4 - Budgeting
06/04/14	4	4.4.1	Funds appropriated in a Grants-in-Aid bill will be paid in installments of 25 percent each quarter of the fiscal year, in accordance with the administrative procedures established by the Secretary of Finance and the State Treasurer. In the event that the amount of a Grants-in-Aid funding appropriation is $6,000 or less, it will be paid in a single annual payment. The General Assembly may make exceptions to the installment requirement by adding epilogue language to the Grants-in-Aid bill. **(29 Del. C. §6505(d))**	Funds appropriated in a Grants-in-Aid bill will be paid in installments of 25 percent each quarter of the fiscal year, in accordance with the administrative procedures established by the Secretary of Finance and the State Treasurer. In the event that the amount of a Grants-in-Aid funding appropriation is $6,000 or less, it will be paid in a single annual payment. The General Assembly may make exceptions to the installment requirement by adding epilogue language to the Grants-in-Aid bill. **(29 Del. C. §6505(d))**	Chapter 4 - Budgeting
06/04/14	4	4.5.2	All agencies or entities, whether public or private, including political subdivisions of the State and higher education, that: ▪ Receive state funds to be used in part or in total as match for receiving federal funds; or ▪ Which receive funds through the annual Budget Appropriation Act, or ▪ Which through the receipt and expenditure of federal funds impact state expenditures, must submit plan(s) or application(s) for federal or non-federal grants and monies to OMB for review and approval or disapproval by the Delaware State Clearinghouse Committee, **prior to submitting the application(s) to federal**	All agencies or entities, whether public or private, including political subdivisions of the State and higher education, that: ▪ Receive State funds to be used in part or in total as match for receiving federal or non-federal funds; or ▪ Which receive funds through the annual Budget Appropriation Act, or ▪ Which through the receipt and expenditure of federal or non-federal funds impact State expenditures, must submit plan(s) or application(s) for federal or non-federal grants and monies to OMB for review and approval or disapproval by the Delaware State Clearinghouse Committee, **prior to submitting the application(s) to**	Chapter 4 - Budgeting

Date	Chapter	Section	Before Change	After Change	File Name
			authorities for the purpose of receiving funds, **(29 Del. C. §7603),** and prior to submission to any other federal or non-federal entity. For additional information about the grant submission process, agencies should refer to http://budget.delaware.gov/clearinghouse/fedgrants.shtml.	**federal or non-federal authorities for the purpose of receiving funds, (29 Del. C. §7603),** and prior to submission to any other federal or non-federal entity. For additional information about the grant submission process, Organizations should refer to http://budget.delaware.gov/clearinghouse/.	
06/04/14	4	4.5.3	The Delaware State Clearinghouse Committee is the authorized committee to hold required public hearings on behalf of the Delaware General Assembly for block grants from the federal government. The public hearings are held to: ▪ Permit public examination of the projected use and distribution of block grant funds; ▪ Allow affected residents of the State, appropriate units of local governments and private agencies to examine the application and submit comments; and, ▪ Obtain views of the residents of the State. **(29 Del. C. §7604)** The public hearing may be held at the same time the agency's application for block grant funds is reviewed, approved or disapproved by the Delaware State Clearinghouse Committee, at the Committee's discretion. **(29 Del. C. §7604)** In addition to other methods, as the Committee may determine, notice of a public hearing must be given by publication in a newspaper of general circulation in the State at least ten (10) days preceding the date of the public hearing, except where a longer period is expressly provided by applicable law. The notice must state the date, time, and place of the public hearing, and must specify the matters to be considered. **(29 Del. C. §7604)**	The Delaware State Clearinghouse Committee is the authorized committee to hold required public hearings on behalf of the Delaware General Assembly for block grants from the federal government. The public hearings are held to: ▪ Permit public examination of the projected use and distribution of block grant funds; ▪ Allow affected residents of the State, appropriate units of local governments and private agencies to examine the application and submit comments; and, ▪ Obtain views of the residents of the State. The public hearing may be held at the same time the agency's application for block grant funds is reviewed, approved or disapproved by the Delaware State Clearinghouse Committee, at the Committee's discretion. In addition to other methods, as the Committee may determine, notice of a public hearing must be given by publication in a newspaper of general circulation in the State at least ten (10) days preceding the date of the public hearing, except where a longer period is expressly provided by applicable law. The notice must state the date, time, and place of the public hearing, and must specify the matters to be considered. **(29 Del. C. §7604)**	Chapter 4 - Budgeting
06/04/14	4	4.6	1. Transfer of funds from one item of account to another on the books of any agency must be made with the written approval of the OMB Director, unless authorized in other paragraphs. **(29 Del. C. §6528(a))**	1. Transfer of funds from one item of account to another on the books of any agency must be made with the written approval of the OMB Director **(29 Del. C. §6528(a))**, unless authorized in other paragraphs.	Chapter 4 - Budgeting

Changes to the Budget and Accounting Policy Manual

Date	Chapter	Section	Before Change	After Change	File Name
06/04/14	4	4.6	2. Transfer of appropriated GF from one item of account to another on the books of any agency must be made with the written approval of the OMB Director and the Controller General, unless authorized in other paragraphs. **(29 Del. C. §6528(b))**	2. Transfer of appropriated GF from one item of account to another on the books of any agency must be made with the written approval of the OMB Director and the Controller General **(29 Del. C. §6528(b))**, unless authorized in other paragraphs.	Chapter 4 - Budgeting
06/04/14	4	4.6	3. Appropriated GF shall remain within the department or agency where the funds are appropriated and shall not be transferred for use by another department or agency, except as provided by law or within the provisions of Paragraph 7 of this Section. **(29 Del. C. §6528(c))**	3. Appropriated GF shall remain within the department or agency where the funds are appropriated and shall not be transferred for use by another department or agency, except as provided by law or within the provisions of subsection (d) of this Section. **(29 Del. C. §6528(c))**	Chapter 4 - Budgeting
06/04/14	4	4.6	4. Appropriated GF may be transferred within a department or agency of the State, subject to the authority and limitations stated in this Manual, and the approval by the Controller General. However, the approval by the Controller General is not required on transfers from the Budget Commission. **(29 Del. C. §6528(d))**	4. Appropriated GF may be transferred within a department or agency of the State, subject to the authority and limitations set forth in Part VI of this title, and the approval by the Controller General. However, the approval by the Controller General is not required on transfers from the Budget Commission. **(29 Del. C. §6528(d))**	Chapter 4 - Budgeting
06/04/14	4	4.6	6. The Department of Technology and Information is exempt from Paragraphs 4 and 5 from above. However, if the Department of Technology and Information needs to transfer unexpended appropriated personnel costs to either "contractual services" or "equipment rental", the request must be made from the Secretary of the Department of Technology and Information, with the approval of the OMB Director and the Controller General.	6. The Department of Technology and Information is exempt from Paragraphs 4 and 5 from above. However, if the Department of Technology and Information needs to transfer unexpended appropriated personnel costs to either "contractual services" or "equipment rental", the request must be made from the Secretary of the Department of Technology and Information, with the approval of the OMB Director and the Controller General. **(29 Del. C. §6528(e))**	Chapter 4 - Budgeting
06/04/14	4	4.7	The IV transaction is used to move cash from one Organization to another when the money represents payment *in exchange for a supplied good or service*. Movements of cash that are not associated with a provided good or service should be made with an Intergovernmental Transfer (IVT) transaction. The ZBCR is used for corrections, or to reallocate funds.	The IV transaction is used to move cash from one Organization to another when the money represents payment *in exchange for a supplied good or service*. Movements of cash that are not associated with a provided good or service should be made with an Intergovernmental Transfer (IT) transaction. The ZBCR is used for corrections, or to reallocate funds.	Chapter 4 - Budgeting
05/20/14	1	All Sections	Agency	Organization	Chapter 1 - Introduction
05/20/14	1	1.1	The purpose of the Manual is to document and prescribe the policies and processing necessary to execute the budgets and report on the operations of the State.	The purpose of the Manual is to document and prescribe the policies and processing necessary to execute the budgets and report on the operations of the State. Exceptions may apply to certain policies within the manual. All exceptions must be approved, in writing, by OMB and DOA.	Chapter 1 - Introduction
05/20/14	1	1.7	Numerous references to the Delaware Code are made in this Manual. For the full text online version of the Delaware Code, see http://delcode.delaware.gov.	Numerous references to the Delaware Code are made in this Manual. For the full text online version of the Delaware Code, see http://delcode.delaware.gov.	Chapter 1 - Introduction

Date	Chapter	Section	Before Change	After Change	File Name
			For the sake of clarity and conciseness, the pronouns used in this Manual are gender neutral. This Manual consists of 13 chapters. Pages are numbered consecutively within each chapter.	For the purpose of this Manual, the term Organization is used to identify State of Delaware agencies (both merit and non-merit), school districts, charter schools, and higher education. For the sake of clarity and conciseness, the pronouns used in this Manual are gender neutral. This Manual consists of 13 chapters. Pages are numbered consecutively within each chapter. State forms are referenced throughout the Manual. All State forms can be found at http://extranet.fsf.state.de.us/forms.shtml. Forms are revised periodically. Organizations should access and complete forms from the website, as needed, to ensure the current form is used.	
05/20/14	11	11.1.3	All out-of-state travel that extends beyond one day shall be approved by the designated Agency approval authority. All requests shall be made on the "Out-of-State Authorization" form (refer to **Exhibit A**).	All out-of-state travel that extends beyond one day shall be approved by the designated Agency approval authority. All requests shall be made on the "Travel Authorization Form", Form # AP006 (refer to **Error! Reference source not found.**).	Chapter 11 – Travel Policy
05/20/14	11	11.1.4	**NOTE: The PCard must not be used for personal or unauthorized purposes. The purchase amount must be reimbursed by the employee if an itemized receipt is not provided or if a purchase is for personal or unauthorized purposes. A copy of the check and deposit slip should be filed with the monthly statement and the traveler's paperwork in case of an audit.**	**NOTE: The PCard must not be used for personal or unauthorized purposes. The purchase amount must be reimbursed by the employee, within 30 days of the transaction, if an itemized receipt is not provided or if a purchase is for personal or unauthorized purposes. A copy of the check and deposit slip should be filed with the monthly statement and the traveler's paperwork in case of an audit.**	Chapter 11 – Travel Policy
05/20/14	11	11.4.2	(2) Incidental Expenses **(fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).**	(2) Incidental Expenses **(fees and tips given to porters, baggage carriers, bellhops, hotel maids, and stewards or stewardesses). The allowance for incidental expenses must not be used to purchase personal items.**	Chapter 11 – Travel Policy
05/20/14	11	11.5	All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit C**).	All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form, AP003, provided by DOF (see **Error! Reference source not found.**).	Chapter 11 – Travel Policy
05/20/14	11	Exhibits	Exhibit C = Personal Expense Reimbursement Exhibit D = Example of Lodging/Travel Request Exceeding Established Threshold Limit of 150%	Reorganized Exhibits in order as mentioned in the Chapter: Exhibit C = Example of Lodging/Travel Request Exceeding Established Threshold Limit of 150%	Chapter 11 – Travel Policy

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				Exhibit D = Personal Expense Reimbursement	
05/20/14	11	All Sections		Inserted hyperlink on the referenced Exhibit to enable the user to be routed to the Exhibit.	Chapter 11 – Travel Policy
04/30/14	8	All Sections	Agency	Organization	Chapter 8 – Miscellaneous Purchasing Requirements
04/30/14	8	8.1	**8.1 Advances** An agency authorized to expend any monies on behalf of the State may have money advanced to it from the State Treasurer **(29 Del. C. §6520(a**)) to carry out provisions of the law requiring weekly payment of wages, to secure cash discounts whenever possible, and to pay necessary expenses incurred by any officials or employees when obliged to travel in the discharge of their duties. The head of the agency desiring an advance must provide written certification, in duplicate, to the Secretary of Finance, detailing: ▪ The amount is needed; ▪ The funds are needed for immediate use; and ▪ The purpose for which the expenditure is required (as specifically as possible). **(29 Del. C. §6520(b))** Within 30 days after the receipt of an advance, a detailed statement of the amounts expended must be made to the Secretary of Finance and the State Treasurer. **(29 Del. C. §6520(c))** Cash advances are processed using a regular PV. The advance must be coded to account code 54300, which is an "open item" account. Agencies need to balance the account back to zero ($0) prior to year end.	~~**8.1 Advances**~~ ~~An agency authorized to expend any monies on behalf of the State may have money advanced to it from the State Treasurer **(29 Del. C. §6520(a))** to carry out provisions of the law requiring weekly payment of wages, to secure cash discounts whenever possible, and to pay necessary expenses incurred by any officials or employees when obliged to travel in the discharge of their duties.~~ ~~The head of the agency desiring an advance must provide written certification, in duplicate, to the Secretary of Finance, detailing:~~ ~~▪ The amount is needed;~~ ~~▪ The funds are needed for immediate use; and~~ ~~▪ The purpose for which the expenditure is required (as specifically as possible).~~ ~~**(29 Del. C. §6520(b))**~~ ~~Within 30 days after the receipt of an advance, a detailed statement of the amounts expended must be made to the Secretary of Finance and the State Treasurer. **(29 Del. C. §6520(c))**~~ ~~Cash advances are processed using a regular PV. The advance must be coded to account code 54300, which is an "open item" account. Agencies need to balance the account back to zero ($0) prior to year end.~~	Chapter 8 – Miscellaneous Purchasing Requirements
04/30/14	8	Table of Contents		Renumbered all sections following the deletion of Section 8.1 Advances.	Chapter 8 – Miscellaneous Purchasing Requirements

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04/30/14	8	8.2	Checks are then sent to OST for verification and signature **(29 Del. C. §6516(b))**.	Checks are then sent to OST for verification and signature **(29 Del. C. §6516(a))**.	Chapter 8 – Miscellaneous Purchasing Requirements
04/30/14	8	8.2.2	**8.3.2 Cancelled and Spoiled Checks** Any check that is written in error, or a check an Agency has decided not to forward to a vendor, must be processed for cancellation through the OST. Agencies should obtain a Check Cancellation form from OST and forward to OST the completed form, a copy of the payment voucher, and, if available, the physical check. The Treasurer's Office will verify the check against the outstanding check list and will forward the verified check and forms to DOA for cancellation processing. Cancelled checks may be processed to reduce an Agency's expenditures, or cancellations may be processed to rewrite a new check without entries to the Agency appropriation account. Checks that need to be replaced will have a new check number if the cancelled check was issued. If a check was never issued (e.g., mangled during printing) the new check may have the same check number. Once a check has been issued, it may not be reprinted with the same check number. A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml.	**8.2.2 Cancelled and Spoiled Checks** Any check that is written in error, or a check an Organization has decided not to forward to a vendor, must be processed for cancellation through OST. Organizations must complete a Payment Cancellation Request form (AP004) and forward to OST the completed form, a copy of the voucher, and, if available, the physical check. The Treasurer's Office will verify the check against the outstanding check list and will forward the verified check and forms to DOA for cancellation processing. For a copy of the Payment Cancellation Request form, Organizations should refer to http://extranet.fsf.state.de.us/forms.shtml. Cancelled checks may be processed to reduce an Organization's expenditures, or cancellations may be processed to rewrite a new check without entries to the Organization appropriation account. Checks that need to be replaced will have a new check number if the cancelled check was issued. If a check was never issued (e.g., mangled during printing) the new check may have the same check number. Once a check has been issued, it may not be reprinted with the same check number.	Chapter 8 – Miscellaneous Purchasing Requirements
04/30/14	8	8.3	Whether equipment, supplies, vehicles, or materials are "traded-in" or sold, an Equipment Reimbursement Form (ER1 Form) must be filed with and approved by DOF, on or before the date of the purchase or the sale, whichever is the earlier. A complete listing of all State forms can be found at http://extranet.fsf.state.de.us/forms.shtml.	Whether equipment, supplies, vehicles, or materials are "traded-in" or sold, an Equipment Reimbursement Form (AM001) must be filed with and approved by DOF, on or before the date of the purchase or the sale, whichever is earlier. A copy of the form can be found at http://extranet.fsf.state.de.us/forms.shtml.	Chapter 8 – Miscellaneous Purchasing Requirements
04/30/14	8	8.4	The contract naming and numbering scheme is found for commodities and services contracts in the bid solicitation process at the following link: http://gss.omb.delaware.gov/contracting/documents/agency_solicitations_flowchart.pdf. The naming convention is defined specifically in item 12 in the form: http://gss.omb.delaware.gov/contracting/documents/agencyboilers/agency_solicitatio	The contract naming and numbering scheme is found for commodities and services contracts in the Agency Solicitation Request. The naming convention is defined specifically in item 13 of the form. To view the form, Organizations may click on the following link: http://gss.omb.delaware.gov/contracting/agencyboiler.shtml. The **Contract ID** consists of:	Chapter 8 – Miscellaneous Purchasing Requirements

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			n_request_072009LCE.pdf. The **Contract ID** consists of: •Agency Code – an alphabetic code that may contain up to six characters. To view a listing of the applicable codes, Agencies may click on the link: http://gss.omb.delaware.gov/contracting/documents/agencyboilers/location_code_dept_grid.pdf •A dash before the contract award year •Last two digits of the contract award year (calendar year) •3-digit contract number •Short description (10-digit alphabetic field) •The last three characters are reserved for vendor sequence upon award. Contract ID can NOT exceed 25 characters, including the vendor sequence. **Example: GSS-09129PlumbsupplV01**	•Agency Code – an alphabetic code that may contain up to six characters. To view a listing of the applicable codes, Organizations may click on the link: http://bids.delaware.gov/acronyms.asp •Last two digits of the contract award year (calendar year) •3-digit contract number •A dash before the short description •Short description (10-digit alphabetic field) •The last three characters are reserved for vendor sequence upon award. Contract ID can NOT exceed 25 characters, including the vendor sequence. **Example: GSS09129-PlumbsupplV01**	
04/23/14	9	All Sections	Agency	Organization	Chapter 9 – Receipt of Funds
04/23/14	9	9.3	3. Federal Aid Funds - All federal financial assistance program money received by the State, whether directly or indirectly, in the form of cash, check, or via an electronic funds transfer method. **(29 Del. C. §2711)**	3. Federal Aid Funds - All federal financial assistance program money received by the State, whether directly or indirectly, in the form of cash, check, or via an electronic funds transfer method. **(29 Del. C. §2711(a))**	Chapter 9 – Receipt of Funds
04/23/14	9	9.3	13. Emergency Housing Fund **(29 Del. C. §7953(c))**	13.Emergency Housing Fund **(29 Del. C. §7953~~(c)~~)**	Chapter 9 – Receipt of Funds
04/23/14	9	9.3	16. University of Delaware Funds **(29 Del. C. §6120(b))**	16. University of Delaware Funds **(29 Del. C. §6102(b))**	Chapter 9 – Receipt of Funds
04/23/14	9	9.3	21. Housing Development Fund **(29 Del. C. §4030)**	21. Housing Development Fund **(31 Del. C. §4030)**	Chapter 9 – Receipt of Funds
04/23/14	9	9.3	23. Delaware Home Improvement Insurance Fund **(31 Del. C. §4050)**	23. Delaware Housing Insurance Fund **(31 Del. C. §4050)**	Chapter 9 – Receipt of Funds
04/23/14	9	9.3.4	**9.3.4 Credit Advances** An Agency may advance credit to another Agency, person, or corporation in the form of goods or services (bulk purchases of paper products or gasoline, automobile servicing, utilities, custodial services, etc.). Providing that the expenditures are not for	**~~9.3.4 Credit Advances~~** ~~An Agency may advance credit to another Agency, person, or corporation in the form of goods or services (bulk purchases of paper products or gasoline, automobile servicing, utilities, custodial services, etc.). Providing that the expenditures are not for~~	Chapter 9 – Receipt of Funds

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			functions that are the responsibility of the advancing Agency, the reimbursement of the advance is deposited by the advancing Agency into the appropriation account from which it was expended.	~~functions that are the responsibility of the advancing Agency, the reimbursement of the advance is deposited by the advancing Agency into the appropriation account from which it was expended.~~	
04/23/14	11	11.1.4	**11.1.4 Method of Payment** The primary method of payment for travel expenses is the Delaware PCard. Agencies should refer to **Chapter 12** for information on the PCard Program. The PCard is to be used for authorized expenses for state personnel only and may not be used to charge expenses for family members or others not on official state/agency business. Employees may not use the PCard to charge expenses for others, even with the intent to reimburse the State/agency. Employees must retain all PCard itemized receipts for all PCard transactions. The PCard may not be used for cash withdrawal.	**11.1.4 Method of Payment** 1.The primary method of payment for travel expenses is the Delaware PCard. Agencies should refer to **Chapter 12** for information on the PCard Program. The PCard must not be used for personal or unauthorized purposes. The PCard is to be used for authorized expenses for State personnel only and may not be used to charge expenses for family members or others not on official State business. Employees may not use the PCard to charge expenses for others, even with the intent to reimburse the State. The PCard may not be used for cash withdrawal. Employees must obtain an **itemized receipt** for all PCard transactions. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic and must be provided to the Organization's Reconciler **within seven (7) business days** after the completion of travel. **NOTE: The PCard must not be used for personal or unauthorized purposes. The purchase amount must be reimbursed by the employee if an itemized receipt is not provided or if a purchase is for personal or unauthorized purposes. A copy of the check and deposit slip should be filed with the monthly statement and the traveler's paperwork in case of an audit.** 2.There are times when a cardholder is reimbursed for travel from an external/member organization. In these cases, the cardholder is responsible for notifying the coordinator that the reimbursement will be requested. When the reimbursement is received, it should be credited against the expenditures incurred for that specific trip. A copy of the check and deposit slip should be filed with the traveler's paperwork in case of an audit. For more information on processing refunds/reimbursements to the State,	Chapter 11 – Travel Policy

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				Agencies should refer to **Chapter 9 – Receipt of Funds, Section 9.3.5 Refunds to the State**.	
04/23/14	11	11.5	Payment for all travel-related, approved expenses should be made using the Delaware PCard. However, in cases where this option is not possible: •All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit C**). This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority **within seven (7) business days** after the completion of travel.	Travel advances are prohibited. Payment for all travel-related, approved expenses should be made using the Delaware PCard. However, in cases where this option is not possible: •All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit C**). This form and supporting documentation, including required itemized receipts, should be submitted to the appropriate Agency authority **within seven (7) business days** after the completion of travel. An **itemized receipt must be obtained** as proof of purchase. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic.	Chapter 11 – Travel Policy
04/23/14	11	Exhibit		Updated with the current copy of Form # AP006 – Travel Authorization Form	Chapter 11 – Travel Policy
04/23/14	11	Exhibit B	**EXAMPLE OUT OF STATE LODGING AND PER DIEM RATES** For October 1, 2011, to September 30, 2012, the standard rate is of $77.00 for lodging and $46.00 for meals and incidental expenses (M&IE). **Example of rates for cities in Connecticut** **October 1, 2011 to September 30, 2012** *Rates are displayed in a Table.*	**EXAMPLE OUT OF STATE LODGING AND PER DIEM RATES** For October 1, 2013, to September 30, 2014, the standard rate is a maximum of $83.00 for lodging and $46.00 for meals and incidental expenses (M&IE). **Example of rates for cities in Connecticut** **October 1, 2013 to September 30, 2014** *Revised rates in the Table.*	Chapter 11 – Travel Policy
04/23/14	11	Exhibit C		Updated Exhibit C with the current version of Form # AP003 – Personal Expense Reimbursement	Chapter 11 – Travel Policy
04/23/14	11	Exhibit D	**Example of Travel Request to Exceed 150% Limit Using Actual Expense Method** I. Reason to Exceed • Brief description of the travel required and why the need to exceed the prescribed	**Example of Lodging/Travel Request Exceeding Established Threshold Limit of 150%** I. Reason to Exceed a. Brief description of the travel required, why the need to exceed the prescribed threshold is warranted and why travel is	Chapter 11 – Travel Policy

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			threshold is warranted. II. Support or Detail • Please split details between lodging and meals/incidentals. Do not include taxes in your rate calculation. Please detail separately if hotel/motel charges a "resort fee". • GSA Rate • GSA Rate x 150% • GSA Rate x **N%** i.The **N%** should the percentage above GSA rate needed to reserve room described in Section I. III. Manager Sign-off • Please have manager sign-off on request prior to sending for OMB and DOA approval. This sign-off can be in the form of an e-mail as long as it clearly references the travel request and plainly grants approval. IV. Process Request Path • Please send all requests to John D. Nauman, OMB (SLC D570E) Below is an example of Section II requirements (do not include tax) *Rates are displayed in a Table.*	essential. II. Support or Detail a. Please split details between lodging and meals/incidentals. Do not include taxes in your rate calculation. Please detail separately if hotel/motel charges a "resort fee". b. GSA Rate c. GSA Rate x 150% d. GSA Rate x **N%** i. The **N%** should the percentage above GSA rate needed to reserve room described in Section I. III. Manager Sign-off a. Please have manager sign-off on request prior to sending for OMB and DOA approval. This sign-off can be in the form of an e-mail as long as it clearly references the travel request and plainly grants approval. IV. Funding a. GF, ASF, NSF, Federal V. Process Request Path a. Please send all requests to John D. Nauman, OMB at John.Nauman@state.de.us Below is an example of Section II requirements (do not include tax) *Revised rates in the Table.*	
03/21/14	7	7.6.6		Inserted two headings for existing language: **7.6.6.1 Travel** **7.6.6.2 Food**	Chapter 7 – Purchasing and Disbursements
03/21/14	7	7.6.6.1	Travel-related expenses will be reimbursed using a regular voucher. Employees must complete and sign an Employee Expense Voucher form to reconcile travel-related expenses, including reconciling any advances that may have been provided to the traveler. This is a manual process, external to FSF, performed prior to processing the reimbursement PV. For a complete listing of all state forms, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml. Reimbursement payments greater than $5,000 require DOA approval. All supporting documentation for travel	**7.6.6.1 Travel** Travel advances are prohibited. Payment for all travel-related, approved expenses should be made using the Delaware PCard. However, in cases where this option is not possible, travel-related expenses will be reimbursed using a voucher. Request for reimbursement is a manual process, external to FSF, performed prior to processing the voucher. Employees must complete and sign a Personal Expense Reimbursement form. This form and supporting documentation, including all itemized receipts, should be submitted to	Chapter 7 – Purchasing and Disbursements

Date	Chapter	Section	Before Change	After Change	File Name
			reimbursements and reconciliations are stored at the agency for audit purposes. If a travel advance was made to the traveler, the advance must be reconciled to the actual applicable account codes. If the expenses exceed the advance, payment to the employee is for the net amount. If the advance is greater than the expenses, a collection from the employee is processed using a Cash Receipt (CR) transaction. NOTE: All travel advances must be reconciled within 30 days of completing travel (29 Del. C. §6520(c)).	the appropriate Agency authority within seven (7) business days after the completion of travel. For an electronic copy of the Personal Expense Reimbursement form, Agencies should refer to http://extranet.fsf.state.de.us/forms.shtml. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An itemized receipt must be obtained as proof of purchase. The receipt must be legible, itemized (reflecting the good or service purchased), and contain the vendor name, date of purchase, and price of each item. A receipt description, which only states "Miscellaneous" or "Merchandise" or only includes a vendor's stock or item number, is not acceptable. Receipt documentation may be paper or electronic. Reimbursement payments greater than $5,000 require DOA approval. All supporting documentation for travel reimbursements and reconciliations is stored at the Agency for audit purposes. ~~If a travel advance was made to the traveler, the advance must be reconciled to the actual applicable account codes. If the expenses exceed the advance, payment to the employee is for the net amount. If the advance is greater than the expenses, a collection from the employee is processed using a Cash Receipt (CR) transaction.~~ ~~NOTE: All travel advances must be reconciled within 30 days of completing travel (29 Del. C. §6520(c)).~~	
03/21/14	7	7.6.6.2		Inserted language: Non-state employees, except clients of State-administered programs, are not provided or reimbursed for food unless approval has been granted by the Director of the Office of Management and Budget and the Controller General. For this purpose, client is defined as a person who is receiving the benefits, services, etc., of a State-administered program. The program must allow the use of funds to cover food expenses. The purchase of food must support the achievement of program objectives and must be limited to necessary, reasonable, and actual costs.	Chapter 7 – Purchasing and Disbursements

Changes to the Budget and Accounting Policy Manual

Date	Chapter	Section	Before Change	After Change	File Name
03/6/14	6	6.4	Transaction Approvals chart: Transaction Type: Change Orders Comments: Only if the total purchase order value is greater than or equal to $5000.	Transaction Approvals chart: Transaction Type: Change Orders Comments: Only if the total purchase order value is greater than ~~or equal to~~ $5000.	Chapter 6 - Approvals
02/24/14	6	6.4	Transaction Approvals chart includes Transaction Amount: All Transaction Type: Travel Advances Minimum Approvals Required: Agency Internal Accountant + Business Manager + DOA	Deleted Travel Advances from Transaction Approvals chart as travel advances are prohibited.	Chapter 6 – Approvals
02/24/14	8	8.1	**Travel Advance** The State prefers agencies use the PCard for travel-related payments, rather than a cash advance. Employees who do not have the state travel card (PCard) may be advanced funds (cash advance) for official travel. The following policies are in effect regarding Travel Advances: ▪A regular Payment Voucher (PV) is used to process the advance. ▪Travel advances for $5,000 or more are forwarded to DOA for approval. ▪Travel advances will not be approved more than 30 days in advance of the date of travel. ▪Travel advances must be reconciled within 30 days of the completion of the travel (29 Del. C. §6520(c)), otherwise the agency will be denied any additional travel advances.	Deleted Travel Advance section as travel advances are prohibited.	Chapter 8 – Miscellaneous Purchasing Requirements
02/24/14	9	9.3.5	Agencies periodically receive refunds from employees (unused portion of a travel advance) or from vendors (overcharges, product returns).	Agencies periodically receive refunds from employees or from vendors.	Chapter 9 – Receipt of Funds
01/30/14	6	6.1	Budget and Accounting Transaction Processing Requirements chart: Transaction Name: Federal Aid Master Electronic/Manual: Electronic Form(s) Required: Yes	Budget and Accounting Transaction Processing Requirements chart: Transaction Name: Federal Aid Master Electronic/Manual: Manual Form(s) Required: No	Chapter 6 – Approvals
01/30/14	6	6.1		Inserted Verbiage on the Budget and Accounting Transaction Processing Requirements chart for Single Point of Contact.	Chapter 6 – Approvals

Date	Chapter	Section	Before Change	After Change	File Name
01/30/14	6	6.2.3		Inserted New Sub-Section on Page 5: **6.2.3 Grant Security** Grant Security utilizes delivered functionality within the proposal component by business unit. When a draft proposal is submitted, the system sends a worklist item to the designated reviewers and/or approvers. The proposal can either be approved or sent back for more information until the proposal is assigned a status of approved. Grant Security will include the following project roles: ▪Principal Investigator = PI ▪OMB Federal Aid Coordinator = OFAC ▪OMB Clearinghouse Administrator = OCA ▪Department Fiscal Contact = DFC Effective January 1, 2014, all organizations will be required to support the Grant Security. Organizations can submit a request to FSF to eliminate the Department Fiscal Contact, due to lack of staffing. The proposal component will track/record internal approvals and will be maintained by proposal/contract.	Chapter 6 – Approvals
01/30/14	6	6.5.7		Inserted verbiage: Charter school requisitions, purchase orders, change orders and direct claim vouchers coded to School – Minor Capital do not require the approval of DOE because these funds may be used for current operations, minor capital improvements, debt service payments or tuition payments (14 Del. C. § 509 (g)).	Chapter 6 – Approvals
01/30/14	6	6.5.10	Requisitions, purchase orders, change orders, and direct claim vouchers for postage equipment need the approval of OMB's GSS.	Requisitions, purchase orders, change orders, and direct claim vouchers for the purchase of postage machines and meters need the approval of OMB's GSS	Chapter 6 – Approvals
01/30/14	10	10.2.2	When the grant is ready for formal OMB review, the grant application and SPOC form are electronically processed within the State's financial management and accounting system.	**Grant SPOC Information** When the grant is ready for formal OMB review, the grant application and SPOC form are electronically processed within the State's financial management and accounting system.	Chapter 10 – Grants Management
01/30/14	10	10.2.2	NOTE: The SPOC forms are system generated in the State's financial management and accounting system from the Pre-Award collected data. A template of the SPOC form and the instruction manual are located on the OMB's website at http://budget.delaware.gov/clearinghouse/f	**NOTE:** The SPOC forms are system generated in the State's financial management and accounting system from the Pre-Award collected data and data components. A template of the SPOC form and the instruction manual are located on OMB's website and are available via the following link:	Chapter 10 – Grants Management

Date	Chapter	Section	Before Change	After Change	File Name
			edgrants.shtml.	http://budget.delaware.gov/clearinghouse/forms.shtml.	
1/30/14	10	10.2.2.2	Additional information on DSCC's procedures is located at http://budget.delaware.gov/clearinghouse/fedgrants.shtml.	Additional information on DSCC's procedures is located at http://budget.delaware.gov/clearinghouse/index.shtml.	Chapter 10 – Grants Management
12/30/13	11	Exhibit A		Updated Exhibit A with the current version of Form # AP006 – Travel Authorization Form.	Chapter 11 – Travel Policy
12/30/13	11	11.4.3		Inserted Verbiage on Page 9: e. Business related use of miscellaneous services. Miscellaneous services include, but are not limited to, the use of hotel computers, printers, or data services. Use of such services must be preapproved by the manager approving travel. Services must be deemed necessary for the employee to perform required job-related functions.	Chapter 11 – Travel Policy
12/11/13	11	11.1.4		Moved Verbiage from 11.1.5.3 to 11.1.4 on Page 3: The PCard may not be used for cash withdrawal.	Chapter 11 – Travel Policy
12/11/13	11	11.1.5	**11.1.5 Summary** Daily travel expenses are reimbursed for lodging plus actual expenses. **1.<u>Lodging plus Actual Expense Method</u>** •Use PCard for all authorized expenses, including common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. •Meals and Incidental Expenses (M&IE) are covered at an actual method, not to exceed GSA Rates. •Receipts are required for common carriers, car rental, lodging, lodging tax, meals, incidentals, and any additional individual allowed expense. •Use PCard for all authorized expenses, where accepted. However, when PCard is not accepted, please refer to **Section 11.5**. **2.<u>Reimbursement</u>** •Use "Personal Expense	**11.1.5 Cancellation** When changes in travel require cancellation or revision of carrier tickets, car rental, or lodging arrangements, the employee must notify the travel coordinator and/or the manager approving travel as soon as possible so the necessary changes can be made. State funds shall not be expended to pay for unused reservations unless the state agency is satisfied that failure to cancel or use the reservation was unavoidable. An explanation for the cancellation should be documented and maintained at the agency.	Chapter 11 – Travel Policy

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			Reimbursement" form (refer to **Exhibit C**) to claim any final adjustment/reimbursement. 3.**<u>PCard Financial Institution Cash</u>** •The PCard may not be used for cash withdrawal.		
12/06/13	11	11.4.2	**a.** The reimbursement for M&IE is not to exceed the standard M&IE rate. To qualify for more than the standard rate, it requires prior approval from OMB and DOA.	a.The reimbursement for M&IE is not to exceed the standard locality M&IE rate. To qualify for more than the standard locality rate, it requires prior approval from OMB and DOA.	Chapter 11 – Travel Policy
11/27/13	4	4.6	4**.6 Budget Transfers**	**4.6 Budget Transfers** Fixed Section header formatting.	Chapter 4 – Budgeting
11/27/13	4	4.6	•Agencies may move spending authority among their own appropriation's spending lines without OMB approval.	•Agencies may move spending authority among their own NSF appropriation spending lines without OMB approval.	Chapter 4 – Budgeting
11/27/13	4	4.6	Agencies should contact DOA for any questions about these transfers.	Agencies should contact the OMB Budget Analyst for any questions about these transfers.	Chapter 4 – Budgeting
11/27/13	4	4.6	The Budget Journal transaction (formerly called an AA)	The Budget Journal transaction ~~(formerly called an AA)~~	Chapter 4 – Budgeting
11/27/13	7	7.2	**All Requisitions, POs, and Direct Claims for $5,000 or more require DOA review and approval for processing in FSF.** If no special approvals are required to process the transaction, **and** the purchase is for less than $5,000, the Requisition, PO, or Direct Claim is processed in the FSF system with only agency approvals required. If special approvals are required to process the purchase transaction, **and** the purchase is for $5,000 or more, the Requisition, PO, or Direct Claim is to be forwarded for the needed additional special approvals before it is submitted to DOA for review and special processing.	**All Requisitions, POs, and Direct Claims greater than $5,000 require DOA review and approval for processing in FSF.** If no special approvals are required to process the transaction, **and** the purchase is for $5,000 or less, the Requisition, PO, or Direct Claim is processed in the FSF system with only agency approvals required. If special approvals are required to process the purchase transaction, **and** the purchase is greater than $5,000, the Requisition, PO, or Direct Claim is to be forwarded for the needed additional special approvals before it is submitted to DOA for review and special processing.	Chapter 7 – Purchasing and Disbursements
11/27/13	7	7.3	20. Client placement expenses (Examinations & Premium Tax Evaluations)	20. Client placement expenses 21. Examinations & Premium Tax Evaluations Renumbered section following insertion.	Chapter 7 – Purchasing and Disbursements
11/27/13	7	7.6		Inserted bullet point: The Secretary of Finance may refuse to approve payment for an invoice or bill only,	Chapter 7 – Purchasing and Disbursements

Date	Chapter	Section	Before Change	After Change	File Name
				if the invoice or bill: ▪ Involves any transaction or item not in accordance with law.	
11/27/13	7	7.6.1	The approval of the Secretary of Finance is required for vouchers totaling $5,000 or more.	The approval of the Secretary of Finance is required for vouchers totaling more than $5,000.	Chapter 7 – Purchasing and Disbursements
11/27/13	7	7.6.1	The State's financial management and accounting system will only process vouchers that have a unique vendor, vendor invoice number, and date combination.	The State's financial management and accounting system will only process vouchers that have a unique vendor, vendor invoice number, and invoice date combination.	Chapter 7 – Purchasing and Disbursements
11/27/13	7	7.6.3	**7.6.3 Reversal Voucher** If an incorrect PO is referenced on a PV, a Reversal Voucher is used to cancel the voucher. The Reversal Voucher references the original PV number and can be used to reestablish an encumbrance. Agencies process a Reversal Voucher to "undo" the initial PV, replacing the funds to a PO and reestablishing the encumbrance. After canceling the initial PV, agencies can then process a new PV with the correct PO reference.	**7.6.3 Reversal Voucher** A Reversal Voucher is used to correct a voucher that has been posted and paid. The Reversal Voucher references the original PV number and can be used to reestablish an encumbrance. A Reversal Voucher can be used to correct a paid voucher for the following reasons: •To detach a PO and direct claim the invoice line(s); •To correct a direct claim voucher to reference a PO; •To correct the PO or PO line referenced; or •To change the amounts on the Distribution Lines, but not the Total Invoice Amount (the Total Invoice Amount of the correcting voucher must match the original voucher). Reversal Vouchers may not be used when either the PO on the original voucher or the PO to be referenced on the correcting voucher has been closed. Agencies submit a request for a Reversal Voucher to the FSF Service Desk, via email or phone. Form AP008 Voucher Reversal Request is completed and submitted to the FSF Service Desk to streamline the process. To access the form, navigate to the FSF Portal>FSF Website>Information>FSF Forms or click the link: http://extranet.fsf.state.de.us/forms.shtml. FSF Service Desk staff will review and, as needed, confirm the original and new coding requested by the agency, prior to including as part of a service ticket and forwarding to the FSF AP Team for	Chapter 7 – Purchasing and Disbursements

Date	Chapter	Section	Before Change	After Change	File Name
				processing. The FSF AP Team will process the Reversal Voucher to "undo" the initial PV. After canceling the initial PV, the FSF AP Team can then process a new PV with the correct information. The FSF AP Team will contact the agency to request that they review and approve the Reversal and Correcting Vouchers. These vouchers must be approved the same day so they will net to zero.	
11/27/13	7	7.6.6	Employees are not provided or reimbursed for food consumed in-State, during normal working hours. Exceptions are made for the following instances: ▪Employees of state agencies who regularly receive wages-in-kind in addition to their salaries; ▪Employees of the Delaware Economic Development Office; ▪Employee recognition activities approved by the OMB Director prior to implementation; ▪When food is provided as part of a conference or registration fee, unless such a conference is primarily intended for state employees, in which case the lunch is not reimbursable; ▪When refreshments are served at a meeting of primarily non-state employees and it is deemed in the best interest of the State. **(29 Del. C. §5112)**	Employees are not provided or reimbursed for food consumed in-State, during normal working hours. Exceptions are made for the following instances: ▪Employees of state agencies who regularly receive wages-in-kind in addition to their salaries; ▪Employees of the Delaware Economic Development Office; ▪The expenditures of funds for food supplies as part of employee recognition activities established pursuant to § 5950 of this title; ▪The expenditures of funds for food supplied as part of an agency training function, such as a retreat or workshop, held away from the agency's home location. ▪State Police recruits during the period of their training; or ▪Circumstances where approval has been granted by the Director of the Office of Management and Budget and the Controller General. **(29 Del. C. §5112)**	Chapter 7 – Purchasing and Disbursements
11/27/13	7	7.10.1	If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment.	If any of the above dates of payment falls on a holiday, payment shall be made on the last working day prior to the specified date of payment.	Chapter 7 – Purchasing and Disbursements
11/27/13	7	7.10.2	**7.10.2 Social Security Payments** Payment of the employer's share of Social Security to the U.S. Government is initiated by the State Treasurer by forwarding a wire transfer and initiating a modification of amount to DOA. DOA	~~**7.10.2 Social Security Payments**~~ ~~Payment of the employer's share of Social Security to the U.S. Government is initiated by the State Treasurer by forwarding a wire transfer and initiating a modification of amount to DOA. DOA processes a journal~~	Chapter 7 – Purchasing and Disbursements

Date	Chapter	Section	Before Change	After Change	File Name
			processes a journal voucher to record the payment.	~~voucher to record the payment.~~	
11/27/13	11	11.2.1	The PCard may be used to purchase tickets in advance of travel to take advantage of special discount rates (supersaver fares, etc.), or other savings that will accrue to the State (i.e. supersaver discounts). Baggage charges assessed by airlines are reimbursable to the traveler if and only if the charges are directly related to the work mission. **Note: Most airlines will not give refunds or partial refunds for supersaver airfares.**	The PCard may be used to purchase tickets in advance of travel to take advantage of special discount rates (supersaver fares, etc.), or other savings that will accrue to the State (i.e. supersaver discounts). **Note: Most airlines will not give refunds or partial refunds for supersaver airfares.** Baggage charges assessed by airlines are reimbursable to the traveler if and only if the charges are directly related to the work mission. The employee is limited to one checked bag. The need for additional bags must be preapproved by the manager approving travel. State funds shall not be expended to pay for priority boarding or preferred seating unless it is deemed medically necessary.	Chapter 11 – Travel Policy
11/27/13	11	11.4.1.2.c	For example, the <u>standard</u> United States rate, through September 30, 2013, is a maximum of: •$77 for lodging (tax may be claimed in additional to the maximum lodging amount); and	For example, the <u>standard</u> United States rate, through September 30, 2014, is a maximum of: •$83 for lodging (tax may be claimed in addition to the maximum lodging amount); and	Chapter 11 – Travel Policy
11/27/13	11	11.4.2.2.d.1	Meals **(food, beverage, tax, and tips).**	Meals **(food, beverage, tax, and tips).** Tips should be reasonable and customary, not to exceed 20%. The total for meals and tips should not exceed the per diem.	Chapter 11 – Travel Policy
11/27/13	11	11.4.3	g. Reimbursement for alcoholic beverages is strictly prohibited.	Unallowable Expenses include, but are not limited to: b.Alcoholic beverages c.Entertainment, not included in the cost of the conference, will not be covered by State funds. d.Other expenses noted in **Chapter 7 – Purchasing and Disbursements, Section 7.2.2**	Chapter 11 – Travel Policy
11/25/13	13	13.3 13.5.10		Corrected grammatical errors.	Chapter 13 – Asset Management

Changes to the Budget and Accounting Policy Manual

Date	Chapter	Section	Before Change	After Change	File Name
10/10/13	7	7.3	42. OMB's GSS – replenishment for postage meter (ASF)	42. OMB's GSS and DTI – replenishment for postage meter (ASF)	Chapter 7 – Purchasing and Disbursements
10/10/13	7	7.3		43. DOA PCard payment (NSF)	Chapter 7 – Purchasing and Disbursements
10/10/13	7	7.7.5	Single Payment Vendors, also known as one-time vendors, are those vendors where the State will pay only once for a non-taxable event.	Single Payment Vendors are vendors the State pays only once for a non-taxable event.	Chapter 7 – Purchasing and Disbursements
10/10/13	7	7.7.5	NOTE: Any vendor that may receive a 1099 reportable (taxable) payment must be in the vendor table. Single Payment Vendors are not taxable and are not to be place in the vendor table.	~~NOTE: Any vendor that may receive a 1099 reportable (taxable) payment must be in the vendor table. Single Payment Vendors are not taxable and are not to be place in the vendor table.~~	Chapter 7 – Purchasing and Disbursements
10/10/13	4	4.7	For example: 1. An agency uses an IV to reimburse DOA for the agency's share of the State's monthly SuperCard charges (goods and/or services were received when the SuperCard was used), or to pay for the agency's share of the monthly phone bill. 2. DelDOT transfers cash to OST, who then redistributes the money among several school districts. The transfer from DelDOT to OST is made using an IVT (money is moving, but no underlying service or good exists), while the distribution to schools districts is made using a ZBCR (a reallocation of funds).	~~For example:~~ ~~1. An agency uses an IV to reimburse DOA for the agency's share of the State's monthly SuperCard charges (goods and/or services were received when the SuperCard was used), or to pay for the agency's share of the monthly phone bill.~~ 2. ~~DelDOT transfers cash to OST, who then redistributes the money among several school districts. The transfer from DelDOT to OST is made using an IVT (money is moving, but no underlying service or good exists), while the distribution to schools districts is made using a ZBCR (a reallocation of funds).~~	Chapter 4 – Budgeting
10/10/13	3	Table 3.1	** These accounts are tracked as Fund 299, but are reported in the financial statements as part of General Fund operations activities. For additional information regarding GAAP Fund Types, see Appendix TBD	~~** These accounts are tracked as Fund 299, but are reported in the financial statements as part of General Fund operations activities.~~ ~~For additional information regarding GAAP Fund Types, see Appendix TBD~~	Chapter 3 – Delaware's Accounting Framework
09/27/13	12	Chapter Title and Header	SuperCard	Procurement Card	Chapter 12 - Procurement Card
09/27/13	12	All Sections	SuperCard	PCard	Chapter 12 - Procurement Card
09/27/13	12	12.1		Inserted Verbiage on Page 2: Procurement Card (PCard)	Chapter 12 - Procurement Card
09/27/13	12	12.1		Inserted Verbiage on Page 2:	Chapter 12 -

Date	Chapter	Section	Before Change	After Change	File Name
				Division of Accounting (DOA)	Procurement Card
09/27/13	12	12.1		Inserted Verbiage on Page 2: Division of Accounting (DOA)	Chapter 12 - Procurement Card
09/27/13	12	12.1	with a total state spending limit of $25 million per cycle	~~with a total state spending limit of $25 million per cycle~~	Chapter 12 - Procurement Card
09/27/13	12	12.1.1		Inserted Verbiage under Bullet 5 on Page 3: i. For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL 1.http://bidcondocs.delaware.gov/GSS_GSS_13694_AN1rev.pdf	Chapter 12 - Procurement Card
09/27/13	12	12.1.2		Inserted Verbiage on Page 4: 2. For meals (food, beverage, tax, and tips) while traveling out-of-state.	Chapter 12 - Procurement Card
09/27/13	12	12.1.2		Updated Verbiage on Page 4: 3. The PCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.	Chapter 12 - Procurement Card
09/27/13	12	12.3.1	state	State	Chapter 12 - Procurement Card
09/27/13	12	12.3.1	agency's	Agency's	Chapter 12 - Procurement Card
09/27/13	12	12.3.1	No other person is authorized to use the card, except in an emergency situation, for example, if a cardholder has some one else making travel arrangements or plans and booking airline tickets, rental car, or hotel stays.	No other person is authorized to use the card, except in an emergency situation. For example, a cardholder may have someone else make travel arrangements on their behalf (i.e., airline tickets, rental car, or hotel stays).	Chapter 12 - Procurement Card
09/27/13	12	12.3.1		Inserted Verbiage on Page 8: in accordance with Delaware Code Title 29 Del C. §5112	Chapter 12 - Procurement Card
09/27/13	12	12.3.1		Deleted Verbiage on Page 8: per the Delaware Code or Accounting Procedures	Chapter 12 - Procurement Card
09/27/13	12	12.3.2		Inserted Verbiage on Page 9: c. Disputed transactions must be submitted to the Division of Accounting PCard Team for processing.	Chapter 12 - Procurement Card
09/27/13	12	12.3.2		Inserted Verbiage on Page 9: f. Agencies must ensure that all card holders understand the Budget and Accounting Manual before releasing the card.	Chapter 12 - Procurement Card
09/10/13	6	6.2.2		Deleted Verbiage on Page 5: ~~Though the Office of Management and Budget is in the approval workflow for reviewing/approving~~	Chapter 06 – Approvals

Date	Chapter	Section	Before Change	After Change	File Name
				~~school district and charter school local funds and charter school minor capital improvement funds the school districts and charter schools are solely responsible for the expenditure of these funds.~~	
09/10/13	6	6.5.7		Deleted Verbiage on Page 16: ~~Charter school requisitions, purchase orders, change orders and direct claim vouchers coded to School – Minor Capital do not require the approval of DOE because these funds may be used for current operations, minor capital improvements, debt service payments or tuition payments (14 Del. C. § 509 (g)).~~	Chapter 06 – Approvals
09/04/13	11	11.3.3		Inserted New Verbiage under Bullet 1 on Page 6: To ensure the most cost effective rates are available, all approved rental car arrangements must be made in accordance with the Statewide Contract for Out-of-State Vehicle Rentals GSS13694-VEH_RENTAL.	Chapter 11 – Travel Policy
09/04/13	11	11.3.3		Inserted New Verbiage under Bullet 3 on Page 6: Domestic and International Vehicle Rental: •Current Vendors are Hertz, Dollar and Thrifty Brands. ○Domestic Rental Phone Number: 1-800-654-3131 ○International Rental Phone Number: 1-800-654-3001 •To make reservations, the Agency calls the appropriate phone number (listed above) and reserves the rental vehicle using their Pcard. •To ensure proper pricing, the Agency must tell the vendor representative at the time the reservation is made to utilize the State of Delaware contract GSS13694-VEH_RENTAL. •The Pcard used to make the reservation must be presented to the vendor at the time the car is picked up. •For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL ○http://bidcondocs.delaware.gov/GSS/GSS_1	Chapter 11 – Travel Policy

Date	Chapter	Section	Before Change	After Change	File Name
				3694_AN1rev.pdf	
08/30/13	7	All Sections	SuperCard	PCard	Chapter 7 – Purchasing and Disbursements
08/30/13	8	All Sections	SuperCard	PCard	Chapter 8 – Miscellaneous Purchasing Requirements
08/27/13	11	All Sections	SuperCard	PCard	Chapter 11 – Travel Policy
07/22/13	5	5.4		Deleted Bullets 1 and 2 on Page 6: ~~1. If the probable cost of a Public Works purchase or contract does not exceed $25,000, or if the probable cost of a Professional Services purchase or contract does not exceed $50,000. **(29 Del. C. §6961(a))** However, as a good business practice, every effort should be made to take advantage of the bid prices through GSS.~~ 2. ~~If the probable cost of the material and/or work is estimated to exceed $25,000 but not more than $49,999, the purchase may be made in the open market provided the agency solicits written competitive quotations from three sources or all available sources, whichever is the lesser. The quotations are to be opened publicly at the time and place stated in the solicitation and the award shall be made. **(29 Del. C. §6922(b))**.~~	Chapter 05 – Procurement
07/22/13	5	5.7		Deleted First Bullet on Page 13:~~Purchases of used equipment costing less than $5,000 may be approved by the Cabinet Secretary or Agency Head concerned. All such purchases must be reported monthly to the OMB Director indicating a detailed description of item purchased, cost, useful life, purpose for which the item was acquired, and the name, address, and telephone number of the seller.~~	Chapter 05 – Procurement
07/22/13	6	6.2.2		Inserted New Verbiage on Page 5:-Though the Office of Management and Budget is in the approval workflow for reviewing/approving school district and charter school local funds and charter school minor capital improvement funds the school districts and charter schools are solely responsible for the expenditure of these funds.	Chapter 06 – Approvals
07/22/13	6	6.5.7		Inserted New Verbiage on Page 16:-Charter school requisitions, purchase orders, change orders and direct claim vouchers coded to School – Minor Capital do not	Chapter 06 – Approvals

Date	Chapter	Section	Before Change	After Change	File Name
				require the approval of DOE because these funds may be used for current operations, minor capital improvements, debt service payments or tuition payments (14 Del. C. § 509 (g)).	
07/22/13	7	7.4		Inserted Verbiage and Added link to form on Page 6: unless accompanied by an After-the-Fact Waiver Request form. The form can be accessed by clicking the link below. http://budget.delaware.gov/forms.shtml	Chapter 07 Purchasing and Disbursements
07/22/13	All Chapters	Footnote	Font and Format inconsistent	Updated Font and Format for consistency	Each Chapter Respectively
06/04/13	7	7.6.5.1	Last sentence in paragraph stated: "This exception does not apply to specialized transportation authorities created pursuant to Chapter 17 of Title 2."	Sentence was removed as it has been repealed at this time.	Chapter 07 Purchasing and Disbursements
06/04/13	7	7.6.5.2	Number 4 Stated: The Printing and Publishing services provided by OMB's GSS	Agency was consolidated, removal of that department from this section.	Chapter 07 Purchasing and Disbursements
04/15/13	6	6.4	There was no OMB workflow unless they were ad hoac in. Also no category Fund 300 or threshold limits over $10,000.	Table was updated to reflect the new OMB workflow. Fund 300 was added and threshold limits for $10,000 was added.	Chapter 06 – Approvals
04/08/13	11	Exhibit A	This form was formatted incorrectly	Form was updated to add totals, and added Meals to category list.	Chapter 11 – Travel Policy
04/08/13	11	11.4.2.1	Needed to update this section to included M&IE	Section was updated, and M&IE was added.	Chapter 11 – Travel Policy
03/25/13	6	6.2.2	This section did not include Manger 1 and 2 as this was a new role that was added to the system	This section now includes Manager 1 and 2 as well as a description of each positions responsibility.	Chapter 06- Approvals
03/25/13	6	6.4	Approval thresholds did not explain what action was to be taken when an amount was equal to a threshold amount.	The thresholds were updated in order to include if a number was equal to the threshold amount.	Chapter 06 – Approvals
11/8/12	7	7.3	Direct Claims list was out dated.	Direct Claims list was updated and reorganized	Chapter 07 – Purchasing and Disbursements
10/11/11	6	6.1	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml):	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/forms.shtml):	Chapter 06 – Approvals v.3.8
10/11/11	7	7.4.2	For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml.	For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml.	Chapter 07 – Purchasing and Disbursements v.3.10
10/11/11	7	7.6.6	For a complete listing of all state forms, agencies should refer to	For a complete listing of all state forms, agencies should refer to	Chapter 07 – Purchasing

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			http://extranet.fsf.state.de.us/service_desk_forms.shtml.	http://extranet.fsf.state.de.us/forms.shtml.	and Disbursements v.3.10
10/11/11	8	8.2.1	For a copy of this form, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml.	For a copy of this form, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml.	Chapter 08 – Misc Requirements v.3.7
10/11/11	8	8.3.2	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml.	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml.	Chapter 08 – Misc Requirements v.3.7
10/11/11	8	8.4	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml.	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml.	Chapter 08 – Misc Requirements v.3.7
10/11/11	11	11.1.5	• Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates.	• Meals and Incidental Expenses (M&IE) are covered at an actual method, not to exceed GSA Rates.	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.1.5	2. **Reimbursement** •Use "Personal Expense Reimbursement" form (refer to **Exhibit D**) to claim any final adjustment/ reimbursement.	2.**Reimbursement** •Use "Personal Expense Reimbursement" form (refer to **Exhibit C**) to claim any final adjustment/ reimbursement.	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.4.2	Lodging, Meals, and Incidentals	Lodging and Meals and Incidental Expenses (M&IE)	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.4.2	i.Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see **Exhibit C**) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid. **All lodging expenses require itemized receipts.**	~~i.Occupancy Tax~~ ~~The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see **Exhibit C**) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.~~ **All lodging expenses require itemized receipts.**	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.5	1.... This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority **within seven business days** after the completion of travel.	1.… This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority **within seven (7) business days** after the completion of travel.	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.5	2.… Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml.	2.… Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/forms.shtml.	Chapter 11 – Travel Policy v.4.3
10/11/11	12	12.2.2	a.This form is available with the other FSF forms at the following link: http://extranet.fsf.state.de.us/service_	a.This form is available with the other FSF forms at the following link: http://extranet.fsf.state.de.us/forms.sht	Chapter 12 – SuperCard, v.5.1

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			desk_forms.shtml.	ml.	
10/11/11	12	12.2.2	c.**Agencies must review quarterly (at a minimum).**	c.**Agencies must review the cardholder profiles quarterly (at a minimum).**	Chapter 12 – SuperCard, v.5.1
10/03/11	5	5.1.1	For more detailed transactions processing information, agencies should refer to **Chapter 7. Purchasing** and **Chapter 8. Miscellaneous Purchasing Requirements**.	For more detailed transactions processing information, agencies should refer to **Chapter 7. Purchasing and Disbursements,** and to **Chapter 8. Miscellaneous Purchasing Requirements**.	Chapter 05 – Procurement v.5.4
10/03/11	5	5.3	The Purchasing and Contracting Advisory Council **(29 Del C. §6913)** establishes thresholds that trigger formal bidding procedures in the areas of Materiel and Non-Professional Services, Public Works, and Professional Services.	The Contracting and Purchasing Advisory Council (CPAC) **(29 Del C. §6913)** establishes thresholds that trigger formal bidding procedures in the areas of Materiel and Non-Professional Services, Public Works, and Professional Services.	Chapter 05 – Procurement v.5.4
10/03/11	5	5.3.2	Less than $25,000 – Open Market Purchase $25,000 - $49,999 – 3 Letter Bids $50,000 and over – Formal Bid	Less than $50,000 – Open Market Purchase $50,000 - $99,999 – 3 Letter Bids $100,000 and over – Formal Bid	Chapter 05 – Procurement v.5.4
10/05/11	5	5.5	Public Works Contracts may be classified as**:** **Small** – (less than $25K – CPAC/ Facilities Management) – follow **§6922**; open market purchase (see M&NP, below); bid and performance bonds may be required. **(29 Del. C. §6927(a) (1))** **Medium** – ($25K - $49,999 – CPAC/ Facilities Management) – three (3) letter bids; bid and performance bonds may be required. **Large** – (greater than $50K – CPAC/Facilities Management) – follow **§6962**; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. **(29 Del. C. §6904(g))** If the probable cost of a Public Works contract is expected to exceed $50,000:	Public Works Contracts may be classified as**:** **Small** – (less than $50K – CPAC/ Facilities Management) – follow **§6922**; open market purchase (see M&NP, below); bid and performance bonds may be required. **(29 Del. C. §6927(a) (1))** **Medium** – ($50K - $99,999 – CPAC/ Facilities Management) – three (3) letter bids; bid and performance bonds may be required. **Large** – (greater than $100K – CPAC/Facilities Management) – follow **§6962**; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. **(29 Del. C. §6904(g))** If the probable cost of a Public Works contract is expected to exceed $100,000:	Chapter 05 – Procurement v.5.4
10/05/11	5	5.6.1	Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. **(29 Del. C. §6981(b))** Per the State's pilot web-based procurement program, legal notices shall direct interested bidders to the pilot agency websites. For detailed information, agencies should refer to **Section 30 Epilogue in HB 290**. Additional	Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. **(29 Del. C. §6981(b))** Per the State's web-based procurement program, legal notices shall direct interested bidders to the agency websites. For additional information, agencies should refer to **Section 30(a) Epilogue in HB 190**:	Chapter 05 – Procurement v.5.4

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			information is also located at www.bids.delaware.gov.	For the purposes of meeting the public notice and advertising 1 requirements of 29 Del. C. c. 69, the announcement of bid solicitations and associated notices for the required duration on www.bids.delaware.gov shall satisfy the public notice and advertisement requirements under this chapter.	
10/04/11	11	11.5	1. All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit D**).	1. All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit C**).	Chapter 11 – Travel Policy v.4.2
10/04/11	11	11.5	2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see **Exhibit F**).	2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see **Exhibit E**).	Chapter 11 – Travel Policy v.4.2
10/04/11	11	Exhibit B	**EXAMPLE LODGING AND PER DIEM RATES** For October 1, 2010, to September 30, 2011, the standard rate is of $77.00 for lodging and $46.00 for meals and incidental expenses (M&IE). **Example of rates for cities in Connecticut** **October 1, 2010 to September 30, 2011** Rates in Table are displayed.	**EXAMPLE LODGING AND PER DIEM RATES** For October 1, 2011, to September 30, 2012, the standard rate is of $77.00 for lodging and $46.00 for meals and incidental expenses (M&IE). **Example of rates for cities in Connecticut** **October 1, 2011 to September 30, 2012** Revised rates in Table are displayed.	Chapter 11 – Travel Policy v.4.2
10/04/11	11	Exhibit C	**STATE OF DELAWARE DIVISION OF REVENUE** **EXEMPTION CERTIFICATE** **TAX ON OCCUPANCY OF HOTEL AND MOTEL AND TOURIST HOME ROOMS**	Deleted the page containing Exhibit C. (Renamed Exhibits D, E, and F to Exhibits C, D, and E, respectively.)	Chapter 11 – Travel Policy v.4.2
09/01/11	11	Exhibit D	Form AP000 – Employee Expense Voucher	Form AP003 – Personal Expense Reimbursement	Chapter 11 – Travel Policy v.4.1
08/05/11	2	2.1.5	Management is required to review State financial management and accounting system reports for balance verification as part of each agency's regular monthly reconciliation process and sign a monthly Certification of Internal Controls (Agencies should refer to **the example at the end of this chapter**) as evidence of this reconciliation and review. **The Certification is to be submitted to the DOA no later than the 15th of every month.**	Management is required to review State financial management and accounting system reports for balance verification as part of each agency's regular monthly reconciliation process and sign a monthly Certification of Internal Controls as evidence of this reconciliation and review. (Agencies should refer to the example at the end of this chapter.) **The Certification is to be submitted within 15 days of the end of the Month being certified.**	Chapter 02 – Internal Controls v.4.9
08/05/11	2	Pg. 2-20	Example Memorandum on **Monthly Certification of Internal Controls**	Replaced with **FSF Monthly Reconciliation Certification Form**	Chapter 02 – Internal Controls v.4.9

Changes to the Budget and Accounting Policy Manual

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06/30/11	7	7.6.1	Agencies must provide the vendor's invoice number and the vendor's federal identification number (TIN) on all vouchers processed in the FSF system, to ensure v payments from the State are properly credited to the account.	Agencies must provide the vendor's invoice number and invoice date on all vouchers processed in the FSF system, to ensure payments from the State are properly credited to the account.	Chapter 07 – Purchasing and Disbursements v.3.9
06/29/11	6	6.1	**Transaction Name** Fixed Asset Addition **Trans. ABBR** FA **Electronic/Manual** Electronic **Form(s) Required** Asset Worksheet **Form Location** FSF -- generated	**Transaction Name** Capital Asset Addition **Trans. ABBR** ADD **Electronic/Manual** Electronic/Manual **Form(s) Required** AM Change Request – for Manual Add / Modification Only **Form Location** Extranet	Chapter 06 – Approvals v.3.7
06/29/11	6	6.1	**Transaction Name** Fixed Asset Transfer **Trans. ABBR** FX **Electronic/Manual** Electronic **Form(s) Required** None **Form Location**	**Transaction Name** Capital Asset Transfer **Trans. ABBR** TRF **Electronic/Manual** Electronic **Form(s) Required** None **Form Location**	Chapter 06 – Approvals v.3.7
06/29/11	6	6.1	**Transaction Name** Fixed Asset Disposal **Trans. ABBR** FD **Electronic/Manual** Electronic **Form(s) Required** Yes **Form Location** OMB's GSS Surplus Services	**Transaction Name** Capital Asset Disposal **Trans. ABBR** RET **Electronic/Manual** Electronic **Form(s) Required** ERI or Surplus Excess Property Form **Form Location** OMB's GSS Surplus Services / Extranet	Chapter 06 – Approvals v.3.7
06/29/11	6	6.1	**Transaction Name** Fixed Asset Modification	**Transaction Name** Capital Asset Modification	Chapter 06 – Approvals v.3.7

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			Trans. ABBR FF **Electronic/Manual** Electronic **Form(s) Required** No **Form Location**	**Trans. ABBR** **Electronic/Manual** Manual **Form(s) Required** AM Change Request Form **Form Location** Extranet	
06/29/11	6	6.1	**Transaction Name** Fixed Asset Adjustment **Trans. ABBR** FJ **Electronic/Manual** Electronic **Form(s) Required** Yes **Form Location** Central AM/DOA	**Transaction Name** Capital Asset Adjustment **Trans. ABBR** ADJ **Electronic/Manual** Electronic **Form(s) Required** No **Form Location**	Chapter 06 – Approvals v.3.7
06/29/11	6	6.4	In the **Transaction Approvals** table, under the **Comments** column: Only if the total purchase order values is greater than or equal to $,5000.	In the **Transaction Approvals** table, under the **Comments** column: Only if the total purchase order value is greater than or equal to $5000.	Chapter 06 – Approvals v.3.7
06/28/11	12	12.1.1	b. For travel, the card provides: 1. Secure trip registrations, lodging, and avoidance of possible late charges. 2. Pre-trip assistance with information such as Automatic Teller Machine (ATM) locations, weather reports, and health precautions.	b. For travel, the card provides: 1. Secure trip registrations, lodging, and avoidance of possible late charges. 2. Pre-trip assistance with information such as weather reports and health precautions.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.1.2	2. For meals (food, beverage, tax, and tips) and incidental expenses: •If using the Actual Expense Method of Reimbursement – Use the SuperCard for meals. •If using the Per Diem Method of Reimbursement (fixed reimbursement amount per day), employees may use the card. However, **any SuperCard charges will need to be subtracted from the Per Diem rate.**	2. For meals (food, beverage, tax, and tips) while traveling.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.1.2	3. The SuperCard may be used for **out-**	3. The SuperCard may be used for **out-**	Chapter 12 –

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			of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used. 4. The SuperCard may be used for obtaining cash from ATMs using a Personal Identification Number (PIN), with agency approval. **Cash withdrawals from within a Financial Institution are prohibited, except for international travel and must be added to the card profile for access.** 5. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.	**of-state** gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used. 4. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.	SuperCard v.5.0
06/28/11	12	12.3.1	3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for State business. 4. Cash advances not for state business. 5. Personal telephone calls/monthly service.	3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for State business. 4. Personal telephone calls/monthly service.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.6.1	g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, and/or the PIN, except as noted under "Authorized Credit Card Use" in Section C, above.	g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, except as noted under "Authorized Credit Card Use" in Section C, above.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.7	12.7 Cash Withdrawals 12.7.1 Agency Policy Requirements Agency internal policy must address… 12.7.2 ATM Cash Advances If agency policy permits and… 12.7.3 Bank Teller Cash Advances Cash withdrawal from within… 12.7.4 Cash Advance Fees Cash withdrawals incur a service…	~~12.7 Cash Withdrawals~~ ~~12.7.1 Agency Policy Requirements~~ ~~Agency internal policy must address…~~ ~~12.7.2 ATM Cash Advances~~ ~~If agency policy permits and…~~ ~~12.7.3 Bank Teller Cash Advances~~ ~~Cash withdrawal from within…~~ ~~12.7.4 Cash Advance Fees~~ ~~Cash withdrawals incur a service…~~	Chapter 12 – SuperCard v.5.0
06/14/11	11	11.1.1	This policy is an "Accountable Plan" for IRS purposes, and as such, employee reimbursements are not reported as pay. "Accountable Plans" require Per Diem rates be "similar in form to and not more than the federal rate". The federal rates are established by the U.S. General Services Administration each year for the period October 1 to September 30.	This policy is an "Accountable Plan" for IRS purposes, and as such, employee reimbursements are not reported as pay. "Accountable Plans" require per diem rates be "similar in form to and not more than the federal rate". The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30.	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.1.4	Employees must retain all SuperCard receipts.	Employees must retain all SuperCard itemized receipts for all SuperCard	Chapter 11 – Travel Policy

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				transactions.	v.4.0
06/14/11	11	11.1.5	3. Daily travel expenses are reimbursed by one of two general methods, which are selected by organization management. Each method below is valid, but only one method will be used for all travel expenses for that trip. a. Lodging plus fixed diem method; or b. Actual expense method. Agencies should refer to **Section11.4** below for more information on the use of each of these methods. 4. **<u>Lodging plus Fixed Per Diem</u> Method of Reimbursement** • Use "Payment Voucher" form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency. • Use SuperCard for common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. • Meals and incidental expenses are covered at a fixed amount per day based on the per diem, and employees shall be given a cash advance for these items prior to travel. No receipts are required for meals and incidental expenses when this method is selected. **If this method of reimbursement is selected, the SuperCard is not to be used for any meals or incidental expenses.** • Receipts are required for common carriers, car rental, lodging, lodging tax and any additional individual allowed expense that exceeds $20. Individual meals and incidental expenses are not itemized, as they are a fixed amount per day. The daily per diem rate is itemized. 5. **<u>Actual Expense</u> Method of Reimbursement** • Use "Payment Voucher" form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency. • Use SuperCard for all authorized expenses where accepted. • Receipts are required for	Daily travel expenses are reimbursed for lodging plus actual expenses. 1. **<u>Lodging plus Actual Expense Method</u>** • Use SuperCard for all authorized expenses, including common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. • Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates. • Receipts are required for common carriers, car rental, lodging, lodging tax, meals, incidentals, and any additional individual allowed expense. • Use SuperCard for all authorized expenses, where accepted. However, when SuperCard is not accepted, please refer to **Section 11.5**. 2. **<u>Reimbursement</u>** • Use "Personal Expense Reimbursement" form (refer to **Exhibit D**) to claim any final adjustment/ reimbursement. 3. **<u>SuperCard Financial Institution Cash</u>** • The SuperCard may not be used for cash withdrawal.	Chapter 11 – Travel Policy v.4.0

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			common carriers, car rental, lodging, lodging tax, and any individual allowed expense that exceeds $20 including meals and incidental expenses. Individual meals and incidental expenses must be itemized. 6. **Final Reimbursement** • Use "Personal Expense Reimbursement" form to claim any final adjustment/ reimbursement. 7. **SuperCard ATM Cash** • Optional for agencies - A Personal Identification Number (PIN) must be requested, if needed, for the individual cardholder. • Should be utilized by individuals who need cash for organization requirements, emergencies or extended travel. 8. **SuperCard Financial Institution Cash** • The SuperCard may not be used for cash withdrawal from within financial institutions. 9. **All SuperCard transactions require receipts.** 10. The **per diem method of reimbursement** may simplify administration for the organization and traveler and **is preferred**.		
06/14/11	11	11.2	**All common carrier transportation expenses require receipts.**	**All common carrier transportation expenses require itemized receipts.**	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.3.3	**All rental car expenses require receipts.**	**All rental car expenses require itemized receipts.**	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.4.1	1. Daily expenses shall be reimbursed by one of two methods (only one method for all travel related charges), which is selected by management: a. Lodging plus fixed per diem method, or b. Actual expense method. 2. Per Diem Rates a. Delaware agencies will use the rates established by the U.S. General Services Administration for locations within the United States and by the U.S. Department of State for foreign areas. The per diem rate for a location is a combination of a lodging allowance, meals allowance and incidental expense	1.Expenses shall be based on actual expense method. 2.Per Diem Rates a.Delaware agencies will use the rates established by the U.S. General Services Administration (GSA) for locations within the United States and by the U.S. Department of State for foreign areas. The per diem for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance. b.Within the United States, a standard rate is provided for each year and covers all locations. c.For example, the standard United	Chapter 11 – Travel Policy v.4.0

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			allowance. b. Within the United States, a standard rate is provided for each year and covers all locations except those which are designated as high cost locations. High cost locations have higher rates. c. For example, the standard United States per diem rate, through September 30, 2011, is a maximum of: • $77 for lodging (tax may be claimed in additional to the maximum lodging amount); and • $46 for meals and incidental expenses. d. Over 400 high cost locations in the United States have per diem rates that are higher than the standard rate because of local market conditions. e. All per diem rates can be found at: (1) United States - http://www.gsa.gov/perdiem • Rates are set each Federal Fiscal Year - October 1 to September 30. (See **Exhibit B** for a sample of the internet site tables.) (2) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78 • Rates are set monthly.	States rate, through September 30, 2011, is a maximum of: • $77 for lodging (tax may be claimed in additional to the maximum lodging amount); and • $46 for meals and incidental expenses. d.All per diem rates can be found at: (1) United States - http://www.gsa.gov/perdiem • Rates are set each Federal Fiscal Year - October 1 to September 30. (See **Exhibit B** for a sample of the internet site tables.) (2) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78 • Rates are set monthly.	
06/14/11	11	11.4.2	**Lodging Plus Fixed Per Diem**	**Lodging, Meals, and Incidentals**	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.4.2	1. General Reimbursement for lodging costs is authorized when approved official travel is out-of-state, more than 12 hours and overnight lodging is required. 2. Accommodations a. Lodging accommodations are priced for single occupancy rooms. b. Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only.	1.Lodging a.Lodging costs are authorized when approved official travel is out-of-state, more than 12 hours, and overnight lodging is required. b.Lodging accommodations are priced for single occupancy rooms. c.Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only. d.Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements	Chapter 11 – Travel Policy v.4.0

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			c. Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request. d. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging**.** e. Reimbursement is for the <u>actual cost, not to exceed the maximum lodging rate for the location</u> (tax may be claimed separately as a miscellaneous expense). f. Conference Lodging Arrangements When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used. g. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see **Exhibit C**) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid. h. **<u>All lodging expenses require receipts.</u>** 3. Meals and Incidental Expenses (M&IE)	to more than one traveler shall be based on a pro rata share as reported on each reimbursement request. e. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging**.** f. The reimbursement for lodging, meals, and incidental expenses is the <u>actual cost, limited to 150 percent of the locality rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality rate, per diem rate requires prior approval of OMB and DOA</u>. **NOTE:** Lodging and Meals and Incidental Expenses (M&IE) are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. Exhibit E to this policy provides a template to be used for requests that exceed 150 percent of GSA rate. g. Agencies have the authority to approve lodging expenses up to 150 percent of the locality per diem rate. h. Conference Lodging Arrangements When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used. j. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight	

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			b. Reimbursement for M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required. c. M&IE include: (1) Meals **(food, beverage, tax, and tips).** (2) Incidental Expenses **(fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).** (3) Meals and Incidental Expenses are reimbursed at the location rate with <u>no receipts required</u> as shown in the following table: (Table omitted. No changes.) c.Reduced M&IE If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee, then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table: (Table omitted. No changes.) **NOTE: The remaining 6% is related to incidental expenses.** d.**<u>No receipts are required for M&IE under the per diem method, and the SuperCard may not be used to charge the meals.</u>**	accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see **Exhibit C**) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid. **<u>All lodging expenses require itemized receipts.</u>** 2. Meals and Incidental Expenses (M&IE) a. All expenses, including each individual meal, must be itemized separately. b. M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required. c. M&IE include: (1) Meals **(food, beverage, tax, and tips).** (2) Incidental Expenses **(fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).** (3) Meals and Incidental Expenses are not to exceed the location rate, as shown in the following table: (Table omitted. No changes.) d. Reduced M&IE If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee; then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table: (Table omitted. No changes.) **NOTE: The remaining 6% is related to incidental expenses.** **<u>All M&IE require itemized receipts.</u>**	
06/14/11	11	11.4.3	2. Receipts are required for individual miscellaneous expenses exceeding $20. 3. Authorized expenses	Authorized expenses include: a. Ground transportation, including airport shuttle, taxi or public transit.	Chapter 11 – Travel Policy v.4.0

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			include: b. Ground transportation, including airport shuttle, taxi or public transit. c. Hotel/airport parking and tolls for turnpike, bridges and/or ferries. d. Business related telephone calls. e. Personal telephone calls. (1) Travel for three nights or less, not to exceed $10 total. (2) Travel for four nights or more, not to exceed $20 total per week f. Gasoline and/or Other Supplies (1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the SuperCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card. (2) Emergency repairs incidental to using a state-owned vehicle. g. Multiple Employee Meal Expense When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate. h. Reimbursement for alcoholic beverages is strictly prohibited.	b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries. c. Business related telephone calls. d. Personal telephone calls. (1) Travel for three nights or less, not to exceed $10 total. (2) Travel for four nights or more, not to exceed $20 total per week e. Gasoline and/or Other Supplies (1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the SuperCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card. (2) Emergency repairs incidental to using a state-owned vehicle. f. Multiple Employee Meal Expense When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate. g. Reimbursement for alcoholic beverages is strictly prohibited. **All miscellaneous expenses require itemized receipts.**	

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06/14/11	11	11.4.4	1.General Actual expense reimbursement for lodging, meals, and incidental expenses is warranted when any of the following conditions exist: a.Lodging and/or meals are provided at a prearranged place, such as a hotel where a meeting, conference, or a training session is held; b.Costs have escalated because of special events (e.g. conventions, natural disasters, etc.); c.Mission requirements; or d.Reason approved by the organization. 2.Reimbursement a.The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150 percent of the locality per diem rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality per diem rate requires prior approval of OMB and DOA. **NOTE:** Lodging and M&IE are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. **Exhibit E** to this policy provides a template to be used for requests that exceed 150 percent of GSA rate. b.Agencies may specify a lower percentage between 100 percent of the locality per diem rate and the 150%. 3.Itemization a.All expenses, including each individual meal, must be itemized separately. b.Receipts are required for lodging and any other individual authorized expense when the cost exceeds $20.	~~1. General~~ ~~Actual expense reimbursement for lodging, meals, and incidental expenses is warranted when any of the following conditions exist:~~ ~~a. Lodging and/or meals are provided at a prearranged place, such as a hotel where a meeting, conference, or a training session is held;~~ ~~b. Costs have escalated because of special events (e.g. conventions, natural disasters, etc.);~~ ~~c. Mission requirements; or~~ ~~d. Reason approved by the organization.~~ ~~2. Reimbursement~~ ~~a. The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150 percent of the locality per diem rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality per diem rate requires prior approval of OMB and DOA.~~ ~~**NOTE:** Lodging and M&IE are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. **Exhibit E** to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.~~ ~~b. Agencies may specify a lower percentage between 100 percent of the locality per diem rate and the 150%.~~ ~~3. Itemization~~ ~~a. All expenses, including each individual meal, must be itemized separately.~~ ~~b. Receipts are required for lodging and any other individual authorized expense when the cost exceeds $20.~~	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.4.5	**11.4.5 Day Trips, In-state Travel, and Before or After Hours**	**11.4.4 Day Trips, In-state Travel, and Before or After Hours**	Chapter 11 – Travel Policy v.4.0

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06/14/11	11	11.5	• All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit D**). This form and supporting documentation/required receipts should be submitted to the appropriate organization authority **within seven business days** after the completion of travel. Fixed per diem amounts should be reflected under "Miscellaneous" as "per diem". • Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see **Exhibit F**). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form. • Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement.	Payment for all travel-related, approved expenses should be made using the Delaware SuperCard. However, in cases where this option is not possible: 1. All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see **Exhibit D**). This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority **within seven business days** after the completion of travel. 2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see **Exhibit F**). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form. 3. Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement.	Chapter 11 – Travel Policy v.4.0
06/11/11	11	Exhibit A	**Out of State Authorization Form** **Advance** Requested Approved **Actual Expense in Lieu of Per Diem** Requested Approved **Estimated Cost** D. Per Diem (M&IE) or Actual Expense (Prior Approval)	**Out of State Authorization Form** ~~**Advance**~~ ~~Requested Approved~~ ~~**Actual Expense in Lieu of Per Diem**~~ ~~Requested Approved~~ **Estimated Cost** D. ~~Per Diem (M&IE) or Actual Expense (Prior Approval)~~	Chapter 11 – Travel Policy v.4.0
06/14/11	11	Exhibit B	**EXAMPLE LODGING AND PER DIEM RATES** For October 1, 2007 to September 30, 2008 the standard rate is of $70.00 for lodging and $39.00 for meals and	**EXAMPLE LODGING AND PER DIEM RATES** For October 1, 2010, to September 30, 2011, the standard rate is of $77.00 for lodging and $46.00 for meals and incidental	Chapter 11 – Travel Policy v.4.0

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			incidental expenses (M&IE) **Example of rates for cities in Connecticut** **October 1, 2007 to September 30, 2008** Rates in Table are displayed.	expenses (M&IE). **Example of rates for cities in Connecticut** **October 1, 2010 to September 30, 2011** Revised rates in Table are displayed.	
05/13/11	11	11.5	Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable.	Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see **Exhibit F**). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form.	Chapter 11 – Travel Policy v.3.8
05/13/11	11	Exhibit A	Removed DFMS "Out of State Authorization" form.	Replaced with draft version of FSF "Out of State Authorization" form in standard FSF Form format.	Chapter 11 – Travel Policy v.3.8
05/13/11	11	Exhibit F	No DFMS "Missing Receipt Affidavit" form existed.	Inserted with FSF "Missing Receipt Affidavit" form in standard FSF Form format.	Chapter 11 – Travel Policy v.3.8
05/13/11	12	12.1.2	b. Travel – See **Chapter 13 – Statewide Travel Policy**	b. Travel – See **Chapter 11 – Travel Policy**	Chapter 12 – SuperCard v.4.4
05/13/11	12	12.3.1	a. … Agencies should refer to **Chapter 13 – Statewide Travel Policy** for more information regarding combining expenses on a SuperCard.	a. … Agencies should refer to **Chapter 11 – Travel Policy** for more information regarding combining expenses on a SuperCard.	Chapter 12 – SuperCard v.4.4
05/13/11	12	12.3.1	6. Use of card or card number by someone other than the cardholder, except in emergencies as described above, or in **Chapter 13 – Statewide Travel Policy**.	6. Use of card or card number by someone other than the cardholder, except in emergencies as described above, or in **Chapter 11 – Travel Policy**.	Chapter 12 – SuperCard v.4.4
02/10/11	10	10.2.4.1	E. Federal Audit Set-Aside The State has established a process to set aside federal funds to cover the cost of that portion of the statewide single audit, which includes the audit of federal grants. With the exception of DelDOT, all state agencies, which retain dollars for the intended use of the federal program, are responsible for payment of audit fees at a rate of three-tenths of one percent (0.3%) of all federal funds received. If the funds represent either pass-through dollars or contracted dollars, then the participants negotiate an agreement to determine who is responsible for payment of the audit fees. Every agency and school district must budget for audit fees, which are collected	E. Sub-grants Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency.	Chapter 10 – Grants Management v.8.4

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			by OMB. All school districts, receiving federal grants, are responsible for payment of audit fees at a rate of five-tenths of one percent (0.5%) of all federal funds received. OMB is the responsible agency to pay all federal audit billings on behalf of the agencies, except DelDOT and school districts. F. Sub-grants Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency.		
11/19/10	11	11.4.1	f. For example, the standard United States per diem rate, through September 30, 2008, is a maximum of: • $70 for lodging (tax may be claimed in additional to the maximum lodging amount); and • $39 for meals and incidental expenses.	c. For example, the standard United States per diem rate, through September 30, 2011, is a maximum of: • $77 for lodging (tax may be claimed in additional to the maximum lodging amount); and • $46 for meals and incidental expenses.	Chapter 11 – Travel Policy v.3.6
11/08/10	13	13.8.1	Purchase orders are required for all assets costing $5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact TBD for assistance or questions.	Purchase orders are required for all assets costing $5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact CAM for assistance or questions.	Chapter 13 – Asset Management v.8.4
09/16/10	7	7/15	To permanently correct an expired line of funding, payroll end users must locate and recode the source of the expired appropriation in PHRST.	To permanently correct an expired line of funding, PHRST End Users must locate and recode the source of the expired appropriation in the PHRST system.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.15	That is, the Central Payroll team must be able to see how an individual was funded, look at the work the individual is assigned, and make the determination the funding is appropriate for the work. Payroll funding adjustments must be made at the paycheck level, associated with a single individual.	That is, the Division of Accounting staff must be able to look at the work the individual is assigned and make the determination that the funding is appropriate for the work. Payroll funding adjustments must be made at the paycheck level and are associated with a single individual.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.10.1	The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor **(29 Del. C. 2712 (a)).**	The salaries of state officials and employees are paid on a bi-weekly basis. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees **(29 Del. C. 2712 (a)).**	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.10	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human Resources Statewide Technology (PHRST)), as a service to	Payment of earnings to state officials and employees, both salaried and hourly, is accomplished through PHRST (Payroll Human Resources System Technology) as a	Chapter 07 – Purchasing and Disbursements

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			DOF and OST. A master employee information and payroll file is established and/or updated whenever a change occurs in an employee's status. **NOTE**: Payroll processing is on the exception basis, and once established, it will remain unchanged until administrative action is taken by the agency. Separate instructions are provided to each agency by DOF with respect to changing the status of an employee on the master payroll file. Prompt submission of all documentation to PHRST is imperative for orderly and timely payroll processing.	service to DOF and OST.	v.3.8
09/16/10	7	7.3	46. OMB's GSS – replenishment for postage meter (ASF).	46. OMB's GSS – replenishment for postage meter (ASF). 47. Energy expenses for school districts when paid out of State funds appropriated specifically for that purpose.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	6	6.5.2	There are legal distinctions and ramifications between retaining a consultant and hiring an employee. For example, the State incurs liabilities for withholding and/or the payment of income taxes, FICA, workers compensation, unemployment compensation, and pension for employees.	There are legal distinctions and ramifications between retaining a consultant and hiring an employee. For example, the State incurs liabilities for withholding and/or the payment of State, Federal, and Local income taxes, OASDI and Medicare, workers compensation, unemployment compensation, and pension for employees.	Chapter 06 – Approvals v.3.6
07/20/10	7	7.10.1	The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor **(29 Del. C. 2712 (a)).** An exception to this policy is made for employees of the Delaware Department of Transportation (DelDOT) employed on an hourly rate of pay. The wages of these persons shall be paid semi-monthly. The first payment of one-half the monthly salary or one twenty-fourth (1/24th) of the annual salary on the seventh day of the calendar month, and the second payment shall be paid on the 22nd day of the calendar month by the payment of the remaining balance of the remaining one-half the monthly salary or one twenty-fourth (1/24th)of the annual salary. If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. **(29**	The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor **(29 Del. C. 2712 (a)).** If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. **(29 Del. C. §2712 (a)(3))** Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers **(29 Del. C. 2712 (b)).**	Chapter 07 – Purchasing and Disbursements v.3.7

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			Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers **(29 Del. C. 2712 (b)).**		
07/20/10	7	7.10	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll & Human Resources System Tracking (PHRST)), as a service to DOF and OST.	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human Resources *Statewide Technology* (PHRST)), as a service to DOF and OST.	Chapter 07 – Purchasing and Disbursements