



STATE OF ALABAMA
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Office of the State Comptroller

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September 1, 2011

MEMORANDUM

TO: Chief Fiscal Officers

FROM: Thomas L. White, Jr., CPA (Inactive)
State Comptroller

SUBJECT: Accounts Payable Issues

Please be sure that all of your accounts payable supervisors and staff receive copies of this memo or are referred to the link on our website. Changes referred to in this memo may impact budget documents and payment vouchers as well as tables in the departmental and central accounting systems. Also, affected will be eligibility for travel reimbursement based on changes to policies and procedures and the maximum amounts that can be reimbursed.

You may refer to our website at <http://comptroller.alabama.gov> for documents referenced below. Look under Procedures for [Memos](#) and under Reports and Forms for [Online Forms](#). If you are viewing this memo online or electronically you should be able to follow the underlined link to navigate to the appropriate section or document.

- **SPECIAL VOUCHERS:** This office has been inundated with requests to process payment vouchers as “special”. These requests must follow the rules and be kept at a minimum. Please refer to the memo dated January 6, 2005 found on our website entitled [Special Vouchers](#) to determine which vouchers are eligible to be run “special”. Vouchers submitted as “special” that do not meet the guidelines will be processed within the normal timeframes.
- **DISASTER ACCOUNTING:** Beginning October 1, 2011 disaster object and sub-object code combinations will no longer be valid for FY12 expenditures. (Object 0300, Sub-objects 51 through 61 and Object 0400, Sub-objects 51 through 60).
 - ◆ Accounting for disasters will be managed through the use of activity codes as referenced in the July 11, 2011 memo on our website from David Perry, Director of Finance, [April 2011 Tornadoes and Future Disaster Accounting](#). Contact your departmental budget analyst to determine the appropriate activity code for your agency.
 - ◆ A journal voucher should be prepared to transfer all disaster related expenditures for FY11 to the appropriate disaster activity code. This journal voucher should be processed by the end of the 13th accounting period, November 30, 2011 and submitted to the Comptroller’s Office, Fiscal Management, Suite 216.

- **DISASTER ACCOUNTING (continued):**
 - ◆ Beginning October 1, payment vouchers for disaster-related expenditures are required to use the unique activity codes for FY12. Immediate use for FY11 is encouraged.
 - ◆ All disaster travel must be submitted on the appropriate [travel forms](#) provided on our website. (See [Tornado](#) forms and documents.)

- **OUT-OF-STATE TRAVEL:** Please refer to the memo dated July 25, 2011 from Chuck Malone, Chief of Staff, Governor's Office and David Perry, Director of Finance concerning [Out-Of-State Travel Requests](#). All agency personnel must adhere to these new policies and procedures. New [instructions and forms](#) for out-of-state travel can be found on our website. Please read these instructions and forms carefully before submitting new out-of-state travel requests and related payment vouchers. Also, make sure all travelers are aware of the changes including required documentation and limits on reimbursable amounts prior to commencing any travel.
 - ◆ **MEAL CAPS, REQUIRED RECEIPTS, TIPS:**
 - Detailed and itemized receipts will be REQUIRED for ALL meals over \$10.
 - All meals will be CAPPED: \$10 for breakfast, \$15 for lunch and \$25 for supper.
 - These caps will INCLUDE the tip.
 - Please follow the tipping guidelines that were provided at the training sessions on new travel regulations. A copy of the [Examples](#) from the training session which includes the tipping guidelines is on our website. The tipping guidelines can also be found at this website: <http://money.cnn.com/pf/features/lists/tipping>
 - Any tipping item deemed as EXCESSIVE will be returned to the traveler for deduction and correction.

- **REMOVE SOCIAL SECURITY NUMBER FROM ALL DOCUMENTS:** Do not include complete Social Security Numbers on any documentation submitted with payment vouchers. The last four digits of the Social Security Number are acceptable.

- **REMOVE PATIENT MEDICAL INFORMATION:** Do not attach patient medical information to payment vouchers. On sensitive documents or those protected by HIPPA laws, a statement that "DETAILED BACK-UP IS ON FILE WITH THE (AGENCY)" will be accepted.

- **SENSITIVE ITEMS UNDER \$500 REQUIRING PROPERTY NUMBERS:** The State Auditor's Office expects to implement new directives for accounting for certain computer equipment under \$500. Please be aware of this upcoming change as this will require property numbers on these sensitive items and will impact payment voucher processing. Contact the State Auditor's Office for information about this upcoming change.

- **CHANGE TO CELLULAR EXPENDITURES FOR PURCHASING EXEMPT AGENCIES:** For Agencies that are exempt from Purchasing requirements, business related cell phone expenditures must be from state owned service contracts or agreements. The account name should read "The State of Alabama."

If you have questions about implementing changes referred to in this memo as it impacts Accounts Payable (payment voucher processing) you may contact Jeanne Kennedy at (334) 242-7061 or by email at Jeanne.kennedy@comptroller.alabama.gov or Kathleen Baxter at (334) 242-4857 or by email at kathleen.baxter@comptroller.alabama.gov. In the event links to documents on our website change, please follow the general guidelines as they appear in the second paragraph of this memo.

TLWjr/kdb/jfk