

TO: ALL COUNTY PERSONNEL
FROM: JOSEPH ABRUZZO
COUNTY ADMINISTRATOR
PREPARED BY: PROCUREMENT DEPARTMENT
SUBJECT: DIRECT PAYMENT FOR GOODS AND SERVICES
PPM #: CW-L-035

ISSUE DATE
September 25, 2025

EFFECTIVE DATE
September 25, 2025

PURPOSE:

To provide User County Departments with the authority to approve payment for goods and services, which are exempt from the Procurement Code, and that qualify for the direct payment processes pursuant to this PPM.

UPDATES:

Future updates to this PPM are the responsibility of the Director of Procurement.

AUTHORITY:

- County Administrative Code, Section 305.16, as may be amended
- Sections 2-51 through 2-63, Palm Beach County Code, as may be amended (“the Purchasing Code”)
- PPM# CW-L-008, as may be amended, (“Procurement Policy and Procedures”)
- PPM# CW-L-049, as may be amended, (“Procurement of All Non-Construction Related Goods or Services Purchased or Reimbursed with Federal Funds”)

DEFINITIONS:

For Definitions, see **Attachment A**.

POLICY:

Section 2-51(f) of the Procurement Code exempts certain goods and services from the County’s centralized purchasing procedures. The use of Procurement Department staff for the procurement of the following types of exempt items is not an efficient use of County resources. Therefore, it is in the County's best interest to provide an alternate mechanism for authorizing payment for the purchase of designated exempt goods and services.

Section 2-51(2) of the Procurement Code provides that exempt purchases shall, where possible, be competitively procured by the County Department. The procurement of exempt purchases shall be made by written contract between the vendor and the Board or authorized Designee; by direct payment in accordance with applicable County policy and procedure; or, by an exempt purchase order ("EPO") when a purchase order must be sent to the vendor or by a direct special payable purchase order ("SPO") when a Department wants to encumber funds prior to a direct payment. County Departments shall maintain an internal policy and procedure for procurement of all exempt purchases, which is approved by the Director of Procurement and aligns with the Procurement Code and any applicable County procurement policies and procedures or ordinances.

Notwithstanding the previous sentence, all goods and services purchased or reimbursed with federal monies shall be procured in accordance with PPM #CW-L-049, Procurement of All Non-Construction Related Goods or Services Purchased or Reimbursed with Federal Funds.

PROCEDURES :

Attachment B to this PPM ("Authorized List") is a list of specific exempt goods and services that may be paid pursuant to this PPM as "Authorized Direct Payments".

Any new exempt goods and services added to the Authorized List must be approved by the County Administrator or designee in coordination with the Clerk & Comptroller's Finance Department.

The procurement of some exempt goods or services on the Authorized List may require a specific process or procedure as dictated by additional PPMs. In these instances, the additional PPM is included in the Authorized List and must be followed by the User County Department.

Attachment C to this PPM is the Direct Payment Voucher ("Voucher"). Use of this Voucher(s) can be used, if the purchase is NOT on an existing term contract ("CMA or KMA"), excluding office supplies, for the processing of direct payments. Please note, usage of the voucher IS NOT reviewed by the Procurement Department, but the responsibility is for the User County Department to ensure that the correct procurement authority and backup documentation is maintained per purchase to align with the County's record retention policy and Procurement Code. The following is a list of instructions for the completion of a voucher.

The following is a list of different methods, EPOs/SPOs, DPV and pcard, which may be utilized to authorize payments for exempt goods and services:

I. INSTRUCTIONS FOR COMPLETING DIRECT SPECIAL PAYABLE PURCHASE ORDERS ("SPO")/ EXEMPT PURCHASE ORDERS ("EPO"):

Each User County Department, as noted above in this PPM, shall establish internal procedures to manage exempt purchases. Exempt purchases may be paid by using purchase orders, specifically the Exempt Purchase Order (“EPO”) or the direct special payable (“SPO”), which are routed for approval within the Advantage ERP system. **Please note, usage of an EPO or SPO for exempt purchases is the preferable method of payment.**

The following are instructions for EPO and SPO usage:

- A. To clarify the specific uses: an exempt purchase order ("EPO") is used when a purchase order must be sent to the vendor; and a direct special payable purchase order ("SPO") is used when a Department wants to encumber funds prior to a direct payment.
- B. Each EPO or SPO must be accompanied with an invoice for goods or service(s) and/or an executed contract.
- C. All non-construction departments EPOs and SPOs shall be routed in Advantage ERP system to the Procurement Department for review and approval, for all purchases under the Mandatory Bid Amount of \$150,000. This is an annual aggregate amount, per vendor.
 - 1. As noted within the Procurement Code, all exempt purchases made above the Mandatory Bid Amount shall be presented to the Board of County Commissioners or Director of Procurement for final review and approval.
 - 2. If the purchase(s) are over \$150,000 but less than the current signature limit of the Director of Procurement, then the purchase may be approved, at the discretion of the Director of Procurement.
 - 3. If the purchase(s) are over the current signature limit of the Director of Procurement or at the discretion of the Director of Procurement, then the purchase shall be approved by the Board of County Commissioners.
- D. All construction departments’ exempt purchases shall be routed in the Advantage ERP system, internally, for final review and approval.
- E. It is the responsibility of each non-construction department to follow-up regarding the EPO or SPO final approvals in Advantage ERP System.
- F. Should departments require assistance in the completion and entering of EPOs or SPOs within the Advantage ERP system, please follow the instructions noted within the Advantage 4 Procurement User Guide.

II. INSTRUCTIONS FOR COMPLETING THE DIRECT PAYMENT VOUCHER:

- A. VOUCHER NUMBER (Optional). Enter voucher number, if any. County Departments are encouraged to establish their own numbering system for reference and control purposes.
- B. VENDOR NAME. Enter vendor name.
- C. VENDOR ADDRESS. Enter vendor address.
- D. VENDOR CITY. Enter vendor city.
- E. VENDOR STATE; ZIP. Enter vendor state and zip code.
- F. DATE. Enter today's date.
- G. VENDOR NUMBER. Please verify the selected vendor is actively registered in the County's Vendor Self-Service System ("VSS"). Enter vendor number as shown in the Advantage Financial System ("Advantage"). Please note, many vendors have similar names. Be sure to use the correct vendor number.
- H. PURPOSE. Enter the purpose of the expenditure.
- I. ACCOUNT NUMBER. Enter the Fund, Department, Unit, Object, Program and Program period (if applicable) where the expenditure is to be charged. Multiple account numbers and amounts may be shown for expenditures to be charged to more than one line item.
- J. AMOUNT. Enter amount to be paid.
- K. DEPARTMENT. Enter the name of the User County Department.
- L. DIVISION. Enter the name of the User County Division within that User County Department.
- M. SIGNATURE. The signature of the person authorized to approve expenditures is required.
- N. TITLE. Enter the title of the person signing the Direct Payment Voucher.
- O. Attach appropriate supporting documentation to the Voucher and forward it directly to the Clerk & Comptroller's Finance Department. The supporting documentation must provide sufficient information to identify the vendor and the amount to be paid. Such documentation may include

invoices, renewal notices, training announcements, letter of agreement or proposal, Court orders, and other original documents. The Clerk & Comptroller's Finance Department shall determine the adequacy of the documentation provided.

III. INSTRUCTIONS FOR COMPLETING PAYMENTS UTILIZING A PURCHASING CARD ("PCARD"):

Pcard ("Procurement/Purchasing Card") is a payment method used by authorized County staff to buy directly from suppliers within pre-approved authority levels and spending limits. The Pcard may be used to streamline small dollar purchases. The Director of Procurement and the Procurement Department shall administer and manage the County's pcard program, including the development and implementation of County policies and procedures for pcard usage, and training for the County's pcard participants. Moreover, the pcard program is designed to efficiently manage the use of funds for purchases, saving time and resources compared to traditional purchase order systems.

The administration of the pcard program is subject to the following:

- A. Each User County Department may obtain a pcard, for goods, excluding capital items, whereby the usage of a purchase order or DPV is no longer feasible. Also, a pcard may be obtained for approved travel expenses, as noted within PPM# CW-F-009, Travel. As noted within this PPM, a purchase order is the preferable method to reimburse exempt purchases.

Any goods that require the review and approval from a Resource Manager shall obtain the required approval in writing, prior to the purchase (See PPM# CW-L-008, II.E, Resource Manager, for the listing of various items).

- B. County Commissioners are ineligible to participate in the pcard program. However, authorized County Commissioner's aides and direct staff may use pcards for approved travel expenses, in accordance with PPM# CW-F-009, Travel, and for goods, as noted above.
- C. Each individual authorized to use a pcard shall sign a Pcard Request Form that will be retained on file within the Procurement Department (See Attachment D), as well as successfully complete pcard training, prior to card activation.
 - 1. Each individual authorized to use a pcard shall be informed that the pcard may be revoked upon any misuse of the pcard; shall authorize deductions for repayment of any unauthorized use of a pcard; and may provide for any other conditions deemed necessary by the Director of Procurement.

2. The Department Head, County Administration, Finance and/or the Director of Procurement may revoke or reinstate the authority of any User County Department or employee to use a pcard, if the Director of Procurement determines that such revocation or reinstatement is in the best interest of the County.
- D. Each pcard transaction shall be reconciled monthly by the 8th of the following month, for the previous month's transaction(s).



JOSEPH ABRUZZO
COUNTY ADMINISTRATOR

Supersession History

1. PPM # CW-L-035, effective 10/05/1995
2. PPM # CW-L-035, effective 02/15/2003
3. PPM # CW-L-035, effective 02/01/2006
4. PPM # CW-L-035, effective 12/01/2006
5. PPM # CW-L-035, effective 12/10/2009
6. PPM # CW-L-035, effective 12/03/2012
7. PPM # CW-L-035, effective 01/28/2014
8. PPM # CW-L-035, effective 01/21/2015
9. PPM # CW-L-035, effective 02/24/2016
8. PPM # CW-L-035, effective 02/10/2017
9. PPM # CW-L-035, effective 03/12/2018

ATTACHMENT A

Direct Special Payable Purchase Orders (“SPO”) / Exempt Purchase Orders (“EPO”) - a form of purchase order used only for the one time purchase of goods and services exempt from the Procurement Code.

Exempt Purchase - a procurement identified as an exempt purchase in Section 2-51(f)(1) of the Procurement Code.

Goods - any tangible personal property other than services or real property.

Mandatory Bid or Proposal Amount - all purchases equal to or greater than \$150,000 require a formal competitive bid or proposal process.

Resource Manager - the director of a County Department or designee, who has the joint responsibility with the Procurement Department to monitor and approve the County's procurements of specific commodity groups as specified in the Procurement Department's policies and procedures.

Services - the furnishing of labor, time, or effort by a contractor wherein the provisions of goods or other specific end products (other than reports, studies, plans, advisories, contractual documents, or other documents relating to the required performance) is secondary. Construction is a form of services.

ATTACHMENT B

AUTHORIZED DIRECT PAYMENTS

The following is a list of goods and services, including but not limited to, that may be paid utilizing a EPO/SPO or DPV:

ADVERTISING

1. Radio
2. Journals
3. Billboards
4. Magazines
5. Newspapers
6. Television
7. Bus Wraps
8. Internet
9. Electronic
10. Bus Shelters
11. Monitor Displays
12. Flyers

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COURT RELATED PAYMENTS (As dictated by various Florida Statutes and/or Court Administrative Codes as related to Court Administration)

1. Grand Jury
2. Grand Jury Court Reporters and Related Expenses

CREDIT CARDS (The following is a list of goods and services that may be paid for by using the pcard. Please note, if applicable, Resource Manager Approval is required and must be submitted along with the invoice to the Clerk & Comptroller's Finance Department for payment).

1. Fuel
2. Sunpass Transponders
3. Office Supplies
4. Emergency Use (See PPM #CW-L-045)
5. Domain Names (ISS Department)
6. Apple Applications or Software (Court Administration, ISS Department, Fire Rescue)
7. Apple Developer License (ISS Department)
8. Travel (PPM # CW-F-009)
9. FDLE – Level 1 or 2 Background/Screening Checks
10. Permits
11. Digital products from digital only organizations including subscriptions, memberships, award entries, non-enterprise software, social media tools, and advertising

12. Library materials from on-line sources
13. Gift Cards as provided under the Department of Community Services Health and Human Services Programs
14. Rent deposit, first month rent, last month rent, or monthly rent as provided under the Department of Community Services Health and Human Services Programs
15. Lodging for persons at risk (Community Services, Victim Services)
16. Emergency financial assistance to crime victims (Per R-2014-1097)
17. Government IDs (Community Services)

DUES AND MEMBERSHIPS (See PPM #CW-F-007)

EMPLOYEE TUITION – (See PPM #CW-P-008)

GOVERNMENT AGENCIES

1. Lot Clearing
2. Licenses
3. Permits
4. Inspections
5. Certifications
6. Fees
7. Assessments / Garbage - SWA
8. Tipping Fees / Garbage - SWA
9. Taxes
10. FDLE and FBI Background Checks
11. Fingerprint Processing
12. Death Certificates for Veterans
13. Security Badges
14. Visas
15. Fines and Penalties (Department Head approval required for amounts less than \$1,000. Deputy/Assistant County Administrator approval required for fines and penalties equal to or in excess of \$1,000.)

HAZMAT (HAZARD MATERIAL) TEAM EXPOSURE TESTING

HIV TESTING

HOSPITALITY EXPENSES (See Ordinance 86-19, County Administrative Code 305.06, and PPM #CW-F-019)

HEALTH AND HUMAN SERVICES EXPENSES (See Department of Community Services Policy & Procedure Manual as approved by the Board of County Commissioners on 11/1/2016. See also Public Safety Department Policy and Procedure Manual as approved by the Board of County Commissioners on 10/3/17.)

1. Rent – Rental Deposit, First Month, Last month, and Monthly rent
2. Rental Subsidy Payments
3. Utilities - electric, gas and water, including deposits
4. Items to set up apartment including furniture which can be purchased as new or as replacement furniture due to normal wear and tear
5. Uncovered Medical Expenses
6. Medical Supplies as documented by a Physician
7. Bus Passes
8. Food Voucher/ Advance Purchase Gift Card
9. Destruction of Property caused by client. Client payment will be based on ability to pay
10. Basic Needs - cleaning supplies, household items, toiletries, and essential items.
11. Unit Inspection- Habitability Study or Housing Quality Standard
12. Financial Literacy Training and Education
13. Other essential items as needed and approved in writing by the Case Management Supervisor

INSURANCE PREMIUM PAYMENTS (See County Administrative Code 308.01)

JOB-RELATED TRAINING & SEMINARS

LEGAL FEES

1. Law Suit Settlements (See County Administrative Code 305.08 and PPM #CW-P-064)
2. Expert Witnesses & Related Expenses
3. Court Reporters
4. Mediator Fees
5. Traffic Magistrates

MEMBERSHIPS (Please note, the memberships must be approved by the User County Department.)

MOVING EXPENSE REIMBURSEMENT – (See PPM #CW-F-012)

NOTARY PUBLIC (See PPM #CW-O-009)

POSTAGE (See PPM #CW-L-003)

PROFESSIONAL MEDICAL SERVICES

PUBLIC DEFENDER AND STATE ATTORNEY MISCELLANEOUS COSTS OR EXPENSES

REFUNDS

SUBSCRIPTIONS (See PPM #CW-F-007)

TAG AND TITLES – (See PPM #CW-0-074)

TITLE X MILITARY GRANTS

UTILITY SERVICES

WORKERS' COMPENSATION EXPENSES (As dictated by various Florida Statutes, court orders & case law see PPM #CW-P-002 and PPM #CW-P-0063)

1. Hospitals
2. Hospitals (Claimant)
3. Rehab (Claimant)
4. Mileage (Claimant)
5. Doctors (Claimant)
6. Drugs (Claimant)
7. Miscellaneous (Claimant)
8. Personal Payments
9. Lump Sum Settlements
10. Depositions
11. Stipulation for Attorney Fees

ATTACHMENT C

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
DIRECT PAYMENT VOUCHERS**

(User Departments may utilize this DPV form and/or submit a Memorandum, which includes the information noted below).

VOUCHER NUMBER

VENDOR NAME			
VENDOR ADDRESS			
VENDOR CITY		DATE	
VENDOR STATE; ZIP		VENDOR NUMBER	
PURPOSE	ACCOUNT NUMBER	AMOUNT	
AUTHORIZED USES			
<p>THIS FORM IS TO BE USED TO AUTHORIZE DIRECT PAYMENT BY <u>THE CLERK & COMPTROLLER'S FINANCE DEPARTMENT</u> FOR THOSE ITEMS LISTED IN COUNTYWIDE PPM # CW-L-035.</p>			
APPROVAL			
DEPARTMENT	DIVISION		
SIGNATURE	TITLE		
PRINT NAME			

ATTACHMENT D



Palm Beach County Travel Purchasing Card
(Must enter type of card service (ex. Travel, background checks...))

Request Form

To: Finance Department

Department Name:

Number of "Cards" requested:

For each card, list "Cardholders" name and Department/Division-Name to be printed on Card:

"Cardholder" Name	Department/Division Name on Card	Monthly Credit Limit

*Cards are usually received within 10 business days.

Approving Authority Name
(Per authorization section, see CW-F-009)

Date

Approving Authority (Signature)

Date

Director of Purchasing/Designee
Name

Director of Purchasing/Designee
Signature

Date