



Expense Card Procedures

Procurement Services • 2020



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2nd floor R.A. Work Bldg
8am-5pm, Monday-Friday

Why are we helping to Educate?

1. To assist in maximizing the use of the University's budgeted funds.
2. To keep the University compliant with IRS and other governmental regulations
3. To work to protect FL Tech and its' employees for compliance with audits by the IRS, Department of Labor, Department of Education etc.
4. **Accountability**
It is everyones responsibility to be Accountable!





B0A Statements and Accounts

How it Works

Billing Cycle

- From the 1st of each month to the end of the month
- All transactions from the previous month need to be reconciled by the third business day of the new month

Limits and Balances

- Credit limit is reinstated the 1st of each month
- Unused balances do not roll over
- Card holders are responsible and accountable to know their credit limits and current balances at all times
- Card limits can be raised with an Account Change Request form upon justification and signed approval



How do I get a Expense Card issued with access to Grant Restricted Funds?

Your Expense Card application must first be submitted to the Office of Sponsored Programs for review. Upon signed approval, the request will be forwarded to Procurement Services.

Contact BOA Immediately and Inform Expense Card Coordinator

*If your card is compromised, lost, or stolen
or
Regarding any disputed charges/billing errors*

BOA: 888-449-2273

A nighttime photograph of a university campus. On the left, a large, multi-story building is illuminated with blue and red lights. In the center-right, a large, bright firework display is exploding in the dark sky. In the foreground, a fountain is lit with blue light. The overall scene is festive and celebratory.

Transactions and Taxes

Transactions

Card Limits

- Purchases are not to exceed \$5,000 total per transaction
- Split Transactions are prohibited: more than one transaction per card or with multiple cards

Where Allowed

- In store
- By phone
- Online
 - If Amazon-Purchase through registered FIT Business Prime account only using FIT Expense Card

For Travel

- Airline tickets, hotel reservations, and car rentals within your monthly limit after approved travel authorization

**Cardholders
should not
pay Florida
Sales Tax on
any
transactions**

FL Tech Tax Exemption

The cardholder is responsible to:

- Provide FL Tech tax exemption card for every purchase in person and online
- Check your receipts! At the time of sale is the greatest opportunity to have the vendor reverse an erroneous tax charge
- If unable to reverse/avoid tax, submit explanation & documentation attached to the affected receipt(s)

*You **May Not** use the FL Tech Tax Exempt Card for personal use. The misuse of tax exempt status is considered tax fraud and you may be fined and/or convicted with a felony.



Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8012646509C-2	05/31/2019	05/31/2024	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

FLORIDA INSTITUTE OF TECHNOLOGY INC
150 W UNIVERSITY BLVD
MELBOURNE FL 32901-6982

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

A nighttime photograph of a university campus. On the left, a large, multi-story building is illuminated with blue and red lights. In the center-right, a large firework display is exploding in the dark sky, with bright orange and white streaks. In the foreground, a fountain is lit with blue light. The overall scene is festive and celebratory.

Receipt Requirements

Reconciling Receipts

Statements

- Statements are not required to be attached to Expense Reports but may be downloaded digitally from BOA for personal/departmental use
- The department head must approve all transactions each month via Expense Reports submitted in Workday

Reconciling

- All itemized receipts are to be attached to your expense report in Workday including the business purpose explanations written on the receipts

Missing Receipts

- Obtain duplicate receipt from Supplier whenever possible
- If no duplicate, complete Missing Receipt form with supplier name, business reason for the purchases, and itemized totals



MISSING RECEIPT FORM

I, , have either not received or misplaced a receipt totaling \$. This expense was on behalf of Florida Tech.

This form is submitted in lieu of the original receipt.

Transaction

Date

Supplier

Amount

List Item(s) Purchased: *(Please provide details)*

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Reason for missing receipt

I certify that the amounts shown above were expended for Florida Tech business purposes. If charged to a grant or contract, I certify that the claimed expenses comply with the conditions of the grant or contract.

Employee Cardholder Signature

Date

Supervisor Signature

Date

Print Supervisor Name



Detailed Receipts

Each Transaction

- Receipt/Sales draft
- Line item description and line item pricing
- Tip, if applicable

Documentation Includes

- Supplier name
- Transaction amount
- Date of purchase
- **Itemized list**
- Explanation of business purpose for purchase(s)



Detailed Receipts (Cont.)

Meals, Special Events, and Entertainment: Business Purpose

- Must provide business purpose in writing either on receipt or attached to receipt
- Necessary for food/drink purchases at restaurants or grocery stores, and all other entertainment
- Complete business purpose includes:
 - Reason for the purchase
 - Date of meeting/event
 - Location of meeting/event
 - Type of meal
 - List of attendees names or group name if applicable (eg: Volleyball team, board meeting etc.)



Order Details

Order #113-1759614-7483405

Placed on Thursday, January 2, 2020

TaoTronics LED Desk Lamp with USB Charging Port, 4 Lighting Modes with 5 Brightness Levels, 1h Timer, Touch Control, Memory Function, 14W, Official Member of Philips Enabled Licensing Program
Tools & Home Improvement
Sold by Sunvalley Brands
Condition: New

\$29.99

Business Purpose: Desk Lamp for Director of Purchasing's office to illuminate desk

Item Subtotal:
Shipping & Handling:

\$29.99

\$0.00

Total Before Tax:
Estimated Tax:

\$29.99

\$0.00

Order Total:

\$29.99

To learn more about ordering, go to [Ordering from Amazon.com](https://www.amazon.com/ordering).

Publix

Palm Bay Center

4711 Babcock St NE

Palm Bay, FL 32905

Store Manager: Scott Carter

321-724-4724

8"DEC.BUTTERCREAM 19.99 F

Order Total 19.99

Sales Tax 0.00

Grand Total 19.99

Credit Payment 19.99

Change 0.00

PRESTO!

Trace #: 011426

Reference #: 1653892700

Acct #: XXXXXXXXXXXX4059

Purchase VISA

Amount: \$19.99

Auth #: 041580

CREDIT CARD PURCHASE
A0000000031010 VISA CREDIT
Entry Method: Chip Read
Mode: Issuer

Your cashier was Christina

01/29/2020 9:22 S0215 R101 7753 C0293

Remember your reusable bags.
Help do good. Bring them on every trip.

Publix Super Markets, Inc.

CAKE FOR JANUARY
BIRTHDAY CELEBRATION
FOR FINANCIAL SERVICES
DEPARTMENT

Financial Service's
Conference Room
01/29/2020

Attendees:

Rachel P.

David L.

Steve V.

Lee K.

Denise F.

John C.

Robert C.

Carissa F.

Dory S.

Maria S.

Kayla K.

Angela C.



Expense Card Use for Fuel

Use the Expense Card to purchase fuel for rental vehicles when traveling on approved business for the university. A rental car agreement must accompany any fuel receipts.

***Do not** use the Expense Card to purchase fuel for personal vehicles. Please utilize the Mileage Claim Form instead.*



Prohibited Items and Restrictions

**Expense Cards
cannot be used
for personal
purchases or
purchases at
FL Tech
Venues/On
Campus**

Prohibited Items

- Alcoholic beverages
- Capital equipment – regardless of cost
- Construction/remodeling
- Consultants
- Speaker fees
- Parking/Traffic Violations
- Tuition
- Live Animals
- Computers/laptops
- Hazardous Chemicals/radioactive isotopes/laser etc



**Cards cannot be
used for
personal
purchases or
purchases at FL
Tech Venues/On
Campus**



Prohibited Items (Cont.)

- Controlled Substances
- Donations
- Fines
- Purchase/repair of luggage
- Cash Advances
- Cashback for purchases/returns
- Excessive tips (greater than 20%)
- Peer-to-peer mobile payment services
- Software/technology subject to Traffic in Arms Regulations (ITAR), enumerated on the US Munitions List (e.g. firearms, weapons, certain infrared cameras, certain UAVs, etc)

*If you have any questions or concerns
please reach out to the Procurement
Services team*



Expense Card Violations

**Disciplinary
action can be
taken on
cardholders
who violate the
“Expense Card
Procedures” or
Procurement
Policies**

The disciplinary action taken is dependent on the severity of the violation, along with other relevant factors.

- Non-compliant purchases will receive an email reminder and you will need to schedule additional training with Procurement Services. Your department head will be copied on the correspondence
- On the second violation the cardholder will receive a written Expense Card violation warning that will require the cardholder's signature and the signature of their department head



EXPENSE CARD VIOLATION WARNING FORM

This form is required for any Expense Card transaction where a violation has occurred. **Note:** Violations could result in revocation of the Expense Card.

INFORMATION:

CARDHOLDER NAME

DEPARTMENT NAME

DEPARTMENT HEAD NAME

TODAY'S DATE

TRANSACTION ID #

MERCHANT NAME

TRANSACTION AMOUNT

TRANSACTION DATE

TYPE OF VIOLATION

APPROVER INSTRUCTIONS: Obtain information from the Cardholder about why this purchase was made on his/her Expense Card. THE FOLLOWING PCARD VIOLATION HAS BEEN FOUND IN REFERENCE TO THE ABOVE TRANSACTION:

☐ PERSONAL PURCHASE
☐ SPLIT PURCHASE
☐ LACK OF DOCUMENTATION

(A Missing Receipt form must be completed)

☐ CASH TRANSACTION
☐ NON-COMPLIANCE - Please explain below (See Expense Card Procedures)

☐ INAPPROPRIATE PURCHASE - Please explain below (For a list of such purchases, see the Expense Card Procedures)

CARDHOLDER EXPLANATION - Explain why this purchase was made on a University credit card and information on what has been done to correct the situation. Attach additional sheet, if necessary.

EXPENSE CARD AUDITOR DETERMINATION, CERTIFICATION SIGNATURE, ACTION - Mark the appropriate category and take the actions listed.

I HAVE DETERMINED THAT THE ABOVE TRANSACTION IS A VIOLATION OF THE EXPENSE CARD PROCEDURES AND I HAVE WARNED THE CARDHOLDER THROUGH THE USE OF THIS FORM.

DO NOT REVOKE CARD

ACTIONS:

- 1 Obtain the Cardholder's signature on this form.
- 2 Send the original of this completed form, along with the documentation for the above transaction to Procurement Services to be filed in Violations folder.
- 3 Keep a copy of this completed form with the Cardholder's statement
- 4 Give a copy of this form to the Cardholder.

REVOKE CARD

ACTIONS:

- 1 Obtain the Cardholder's signature on this form.
- 2 Send the original of this completed form, along with the documentation for the above transaction to Procurement Services to be filed in Violations folder.
- 3 Keep a copy of this completed form with the Cardholder's statement
- 4 Give a copy of this form to the Cardholder.
- 5 Retrieve the card from the Cardholder and bring to Procurement Services to be destroyed

AUDITOR SIGNATURE

DATE

DEPARTMENT HEAD SIGNATURE

DATE

CARDHOLDER CERTIFICATION SIGNATURE - I acknowledge that the above is in violation of the Expense Card Procedures and that I have received a copy of this form.

CARDHOLDER SIGNATURE

DATE



**Any
Combination
of these
actions may
be taken at
the
determination
of the
University**

The cardholder may be asked to provide detailed explanation and documentation for any potential violation(s)

- If a third violation occurs your card privileges will be revoked
- Further actions may be determined by Florida Institute of Technology depending on the severity of the violation

If you have any questions or concerns about whether a potential purchase is within the Expense Card Procedures, please reach out to the Procurement Services team and we will be happy to assist you in determining the proper course of action



Thank you for attending.
Please don't hesitate to call on us, our
team is here to help:

purchasing@fit.edu 321-674-8155

All contact info, forms, and policies can be found on our website:
www.fit.edu/financial-services/procurement-services/