



Expense Card Procedures

Procurement Services • 2022



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

purchasing@fit.edu

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 everyone's responsibility to be accountable.





BOA 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 eighth 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 an 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 Procurement Coordinator

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

BOA: 888-449-2273



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 and online
 - If Amazon - Purchase through registered FL Tech Business Prime account only using FL Tech Expense Card

For Travel

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

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 supplier 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.

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



Consumer's Certificate of Exemption

DR-14
R. 01/18

Issued Pursuant to Chapter 212, Florida Statutes

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.

Reconciling Receipts

Statements

- Statements are not required to be attached to Expense Reports but may be downloaded digitally from BOA for personal/departmental use
- Expense Reports submitted in Workday will go through approvals.

Reconciling

- Detailed receipts are to be attached to your expense report in Workday and **must include the business purpose for purchase.**

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

A nighttime photograph of a large, multi-story building with a classical architectural style. The building is illuminated with vibrant red and blue lights. In the foreground, there are palm trees and other foliage, also lit with blue and purple lights. The sky is dark, and a large, bright firework display is visible in the upper right quadrant, featuring numerous orange and white streaks radiating from several points. The overall atmosphere is festive and celebratory.

Receipt Requirements



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)*

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

Documentation

- Receipt/invoice or sales draft that has:
 - Supplier name
 - Transaction amount
 - Date of purchase
 - **Itemized list: Line item description and line item pricing**
 - Tip, if applicable
- Explanation of business purpose for purchase(s)



Detailed Receipts (Cont.)

Business Purpose

Must provide business purpose either by writing on the receipt or typing in the comment box accompanying the receipt

- Complete business purpose for **meals/events** includes:
 - Reason for the purchase
 - Date of meeting/event
 - List of attendee names or group name if applicable (i.e., Volleyball team, Board Meeting etc.)

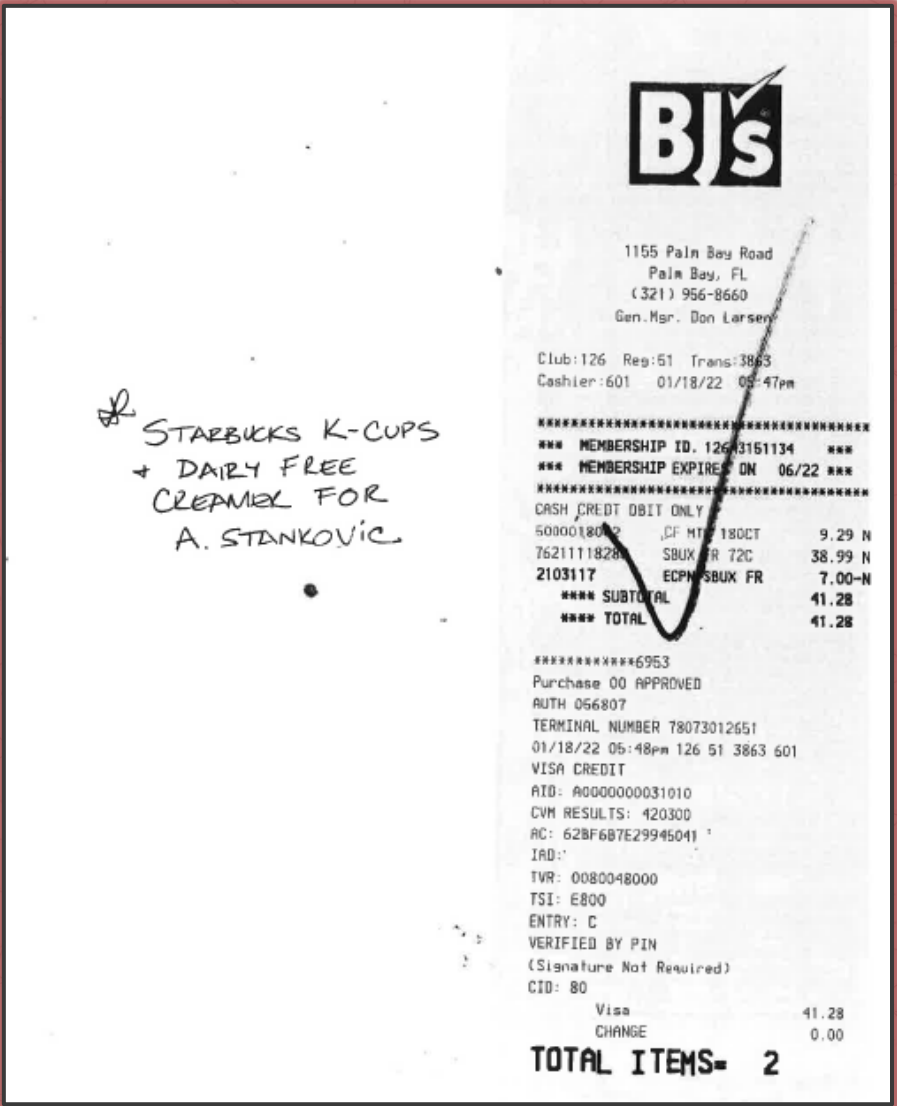
Pay To Employee: Deanna Perez	Status Paid	Personal 0.00 USD	Company Paid 533.46 USD	Prior Balance Applied 0.00 USD	Cash Advance Applied 0.00 USD	Reimbursement 0.00 USD
Header	Attachments	Worker Payment	Credit Card Payment	Business Process	Expense Lines	
6 items		Sort By: ▾				
Thu, Dec 9						
Surveying		352.50 USD				
IN *AAL LAND SURVEYING SE						
Thu, Dec 16						
Supplies Office		22.28 USD				
BJS WHOLESALE #0126						
Meals - Non-Travel - Departmental		57.44 USD				
TIJUANA FLATS ONLINE #234						

Expense Line

 [57.44 TIJUANA FLATS \(1\).msg](#)
 Uploaded by Deanna Perez 2 months ago

Comment Holiday Team Build Lunch. Denise Flutie, Deanna Perez, John Cady & Brian Kilcommons

Credit Card Transaction 12/16/2021 6370195741065216 57.44 USD
Charge Description 6370195741065216
Date * 12/16/2021



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 Mileage on your Expense Report.



Prohibited Items and Restrictions

 FLORIDA
TECH

**Expense Cards
cannot be used
for personal
purchases.**

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.
- Controlled substances
- Donations
- Cash back for purchases/returns
- Cash advances
- Purchase/repair of luggage
- Fines



Prohibited Items (Cont.)

**Cards cannot be
used at
FL Tech Venues**



- 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 UAV's etc.)

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.



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.

- First Violation of non-compliant purchases will receive an email reminder. If you receive more than two email reminders, you will need to schedule repeat/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

This is an old form. Please contact Procurement Services for the new form.



**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, the status of your card will be discussed between the CFO, your department head, and Procurement Services. Your card privileges could be revoked

Further actions may be determined by Florida Tech depending on the severity of the violation.

**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/**



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