

MANUAL OF PROCEDURE

PROCEDURE NUMBER: 3280

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PROCEDURE TITLE: Reimbursement to College Employees for College-Related Purchases Not Exceeding \$500

STATUTORY REFERENCE: Section1001.65, Florida Statutes

BASED ON POLICY: III-1 College Business Affairs

EFFECTIVE DATE: May 4, 1971

LAST REVISION DATE: April 14, 2025

LAST REVIEW DATE: April 14, 2025

I. PURPOSE

To provide a method for reimbursing College employees for College-related purchases not exceeding \$500.

II. INTRODUCTION

This procedure is an alternate method for the purchase of, and reimbursement for, College related materials and services not exceeding \$500. Standard purchasing procedures are contained in Chapter 6 of the Manual of Procedures.

III. PROCEDURE


A. General Information

1. Purchases covered by this procedure may be from the 600 general ledger/account code series only.
2. This method is not applicable for Fund 2 (Current Fund-Restricted Fund) purchases. All Fund 2 purchases must continue to be processed via the Purchasing Department.

B. Method of Purchase

The College employee electing this reimbursement method of purchase must:

1. Obtain supervisory approval in advance for the item(s) to be purchased not to exceed \$500 per total purchase.
 2. Use personal funds (cash, check, credit card) to make the purchase, and obtain a paid, itemized receipt, which includes the vendor name and the date of sale.
 - a. Sales tax, incurred by employees making authorized purchases for the College, is a reimbursable expenditure. However, the employee should attempt to have Florida sales tax excluded from the itemized receipt as follows:
 - (1) Advise the vendor that he/she is a representative of the College.
 - (2) Present the Consumer's Certificate of Exemption of the College to the vendor and request that no charge is made for sales tax. A copy of the tax-exempt certificate is available on the Business Affairs Website.
 - (a) Generally, vendors are prohibited from excluding sales tax from credit card purchases unless the card carries the name of the tax-exempt organization.
- C. Reimbursement
1. An Expense Report must be submitted for the reimbursement of college related purchases using personal funds. Employees who purchase materials and services covered by this procedure must certify that all materials and services are for official College use.
 2. Itemized receipts and other supporting documentation are required for reimbursement. Supporting documentation must include a paid, itemized receipt that includes the vendor name, amount of purchase, and date of sale.
 3. An exception to the \$500 limit reimbursement must be approved by the College President or designee.

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|  | 04/14/2025 |
| PRESIDENT | DATE |