

NORTHWEST FLORIDA STATE COLLEGE  
**Policy Number 6Hx17-4.12**

TITLE	EXPENDITURES
REFERENCE	
HISTORY	Local Language Revised September, 2011

**Local Language**

All expenditures of funds, including expenditures for materials and/or services, shall be authorized in writing by the President, or his designee. Community College Program Funds allocated the College shall be expended only for the purpose of supporting the College.

No financial or contractual commitments involving resources of the College may be incurred against the budget of the College by students or personnel of the College without approval of the President or such designee(s) as he may specify in writing.

Any and all expenditures and/or commitments shall be obligated only through proper contracts, agreements, purchase orders, travel vouchers, check requisitions, and bid procedures.

Persons who make unauthorized expenditures or commitments are fully accountable for them, personally.

Purchase requisitions, check requisitions, travel and leave authorizations, employment requisitions, and certain payroll documents shall contain the signature of the president or appropriate vice president, associate vice president, or dean. Facsimile signatures or email authorization may be used.

For those expenditures wherein student activity funds are involved, the signature, facsimile signature, or email authorization of the sponsor and the student treasurer (or his/her representative whose authorization shall be in writing), shall be affixed in addition to the aforementioned signatures.

The Board shall acknowledge routine bills paid each month and shall approve payment of non-routine bills (warrants in excess of \$1,000 which are not recorded in the Board Minutes by previous action as routine bills to be paid) upon presentation by the President to the Board of a listing of such non-routine warrants.

Institutional memberships in professional organizations and professional societies whose books are open for public inspection shall be paid from College funds.

Individual memberships in professional organizations, clubs, or any other memberships shall be the responsibility of the employee. Payroll deduction may be made for organizations in which the College holds institutional membership. The President may approve exceptions to this when it is in the best interest of the College for an exception to be made. However, the Board Chair shall approve any individual memberships held by the President and paid from college funds.

Since the College is not subject to sales tax, reimbursement cannot be made from College funds for such obligations (except for tax on airline tickets as required by law and travel reimbursements to authorized travelers when the College's Tax Exempt Certificate is not honored when payments are made by the authorized travelers for reimbursable travel expenses, i.e., motel room and food).

The College State Sales Tax Exemption Number (56 09 019060 57C ) and the College Federal Sales Tax Exemption Number (A-297216) shall be placed on all purchase orders.

Personnel who fail to utilize these numbers shall be accountable, personally, for payment of such taxes.