

## PERSONAL REIMBURSEMENT GUIDELINES

### PERSONAL REIMBURSEMENTS *(purchases made with personal funds)*

- Although use of a Departmental Procurement Card or PSU's centralized billing vendors is preferable for the purchase of goods, there may be instances when employees need to use personal funds for PSU business and subsequently get reimbursed by the university.
- Employees may not use their personal funds for services and get reimbursed by the University.
- Items reimbursed are property of Portland State University or grant agency.
- **Reimbursements must be submitted within 60 days and within the fiscal year.**

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### PURPOSE:

To ensure adequate documentation and no duplication of payment for business-related purchases made. Most common reimbursements are hosting and operating supplies. Equipment should be purchased through the appropriate department purchasing process.

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### PROCEDURE:

Purchases will be reimbursed by PSU, when the following documentation is provided:

1. Original **itemized** receipt.
2. Business Purpose (Benefit to PSU)
  - a. IRS defines business purpose as "the business benefit gained or expected to be gained."
  - b. Consider the following questions when determining the business purpose:
    - i. What is the purpose of this expenditure?
    - ii. Who benefits from the expenditure and how?
    - iii. Is the expenditure consistent with department and university values?
    - iv. How does this expenditure relate to program goals and objectives?
3. Proof of payment by the employee or student. This could be a cancelled check, copy of credit card statement or other receipt showing the person's name. If using a credit card statement, black out the card number.
4. Complete the personal reimbursement request form.
5. Physical location of the goods must be clearly stated.
6. Signature and printed name of claimant required.
7. Signature and printed name of authorized departmental approver is required. It is preferred to have Department or Unit Head signature. Approver needs to be someone other than requestor. Signature stamps are not allowed.

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### Additional Information required for:

**Memberships** require member's name, membership period (effective dates), whether it is an institutional or an individual membership.

**Hosting** requires the names of the people hosted. See Hosting Limit Guidelines at [http://www.pdx.edu/media/b/a/BAO\\_purchasingguide.pdf](http://www.pdx.edu/media/b/a/BAO_purchasingguide.pdf) (pg 9.) Alcoholic beverages are generally not allowed.

**Internet Purchases**, in addition to above, requires proof of receipt of goods (packing slip), date received, and delivery address MUST BE A PSU ADDRESS.

See [http://www.pdx.edu/media/b/a/BAO\\_purchasingguide.pdf](http://www.pdx.edu/media/b/a/BAO_purchasingguide.pdf) for additional purchasing guidelines.