

Personal Reimbursement Guidelines Using Cash Paid Out Form

Although use of 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. Certain personal reimbursements and reimbursements of departmental petty cash funds not to exceed \$60.00 may be payable at the Portland State Cashier's window using the Cash Paid Out Form.

1. Items reimbursed are property of Portland State University.
2. Personal reimbursements must be submitted within 60 days and within the fiscal year.
3. The Cash Paid Out Form cannot be used for reimbursement of grant funds, travel, or hosting expense. Only meal reimbursements to eligible employees who are required to work two or more hours beyond the end of their work shift may be reimbursed through the Cash Paid Out Form. The Cash Paid Out Form may not be used for any other meal reimbursement.

Purpose

To provide timely payment to staff and faculty members for reimbursement of business -related expenses not to exceed \$60.00. The Cash Paid Out Form requires adequate expense documentation and should avoid duplication of payment for business-related purchases. The Cash Paid Out Form may also be used for reimbursement of departmental petty cash funds not to exceed \$60.00.

Procedure

Personal Reimbursements using the Cash Paid Out Form should follow the same procedure and guidelines as other personal reimbursements submitted to Specialized Accounting Services.

Business-related 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 [Cash Paid Out Form](#) (pdf format) located on the Business Affairs website. Each reimbursable item should include index code, account code, activity code (if applicable) and amount.
5. Physical location of the goods must be clearly stated.
6. Claimant's typed name and department is required.
7. Signature and typed name and title of authorized departmental approver is required. Approver needs to be someone other than requester (claimant). Signature stamps are not allowed.
8. The claimant signs the Cash Paid Out Form when submitting the form to the University Cashier and acknowledges receipt of cash in the presence of the University Cashier.

To process, claimant brings typed Cash Paid Out Form to Cashiers Office in the lobby of Neuberger Hall. Claimant must appear in person for reimbursement. Multiple requests may not be taken from the same person when the aggregate is over \$60.00. Cash paid out requests cannot be fragmented to avoid exceeding the \$60.00 threshold.