



Policy Directory

Responsible Division: Finance and Administrative Services
Responsible Office: Financial Services/Accounts Payable
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Reimbursements

Policy:

DOCUMENTATION FOR REIMBURSEMENTS

In order to minimize the risk of making duplicate payments, an original itemized invoice is required for all types of payments. Copies of invoices, faxes and e-mails are not considered original and will not be accepted. Reimbursements must be processed on a Purchase Order. Purchase Orders must be detailed. Documentation required for reimbursement must include the following:

- Original itemized receipts
- Copies of canceled checks (front and back), or bank statements that provide details of paid checks, or credit card slips or statements
- Other forms of documentation that may be approved

NON-EMPLOYEE REIMBURSEMENTS

Reimbursements for independent contractors, honorariums, stipends, athletic umpires, international individuals, employee recruitment and interviews must have original documentation. All original documentation is required.

Documentation required for reimbursement may include the following items:

- Airline Ticket Documentation:
 - The original passenger receipt that accompanies the hard copy of the e-ticket.
 - An email or computer printout, referencing the amount of the ticket, form of payment and the status of whether the ticket is refundable or nonrefundable (usually called the Passenger Receipt and Itinerary page)
- Copy of credit card statement reflecting payment:
 - Original itemized receipts
 - Copies of canceled check (front and back), or bank statements that provide details of paid checks
 - Credit card slips or statements

EMPLOYEE REIMBURSEMENTS

All purchase orders should be made on a Purchase Order or using a Procurement Card. If the vendor will not accept a Purchase Order or Procurement Card as a payment option, the employee may use personal funds. An Employee Reimbursement Request form with the original itemized receipts must be submitted for reimbursement. A letter of justification is required, explaining why a purchase was made without a Purchase Order or before a Purchase Order was issued.

Purchases for equipment, services and state contract items must be paid with a Purchase Order. The Employee Reimbursement Request form will be returned to the employee if it has no Purchase Order. Any items purchased by an employee and not processed on a Purchase Order will be returned to the department. A Purchase Requisition must be submitted with the employee named as the vendor for reimbursement.

Once an Employee Reimbursement Request form has been received, it is audited thoroughly for obvious errors and problems such as signature approvals, original invoices, letter of justification, etc. Once an Employee Reimbursement Request form has been audited and is deemed an allowable expense, it is processed.

One payer processes the remittance and employee reimbursements forms; the payee should allow at least two weeks for processing of remittance. Should there be extenuating circumstances that require the check to be issued sooner, the payee should reference the date needed in special instructions and hand deliver to the Accounts Payable Manager.

Employees cannot approve their own reimbursements. Approval must be acquired from an immediate supervisor.

REIMBURSEMENTS FOR EMPLOYEE MOVING EXPENSES

Submit reimbursements on a Purchase Order for employee reimbursements with all original receipts. A copy of the department supervisor's offer letter should be attached referencing the approved moving expense amount.

REIMBURSEMENTS FOR CELLULAR PHONES

Any types of reimbursement for expenses of wireless communication devices are not allowed. Under the law a wireless communication device is a "cellular telephone, pager or a personal digital assistant device having wireless communication capability" (Senate Bill 2398 to amend Mississippi Code of 1972, Section 9-3).