

The University of Mississippi  
**Reimbursement of Out-of-Pocket Expenses**  
Other than Travel or Group Meals

**Summary/Purpose:** To establish uniform guidelines and policies for reimbursing employees for out-of-pocket expenses.

This policy applies to out-of-pocket expenses such as work-related supplies, other commodities, and equipment items such as printers, cameras, monitors and computers that support the mission of the university. Reimbursement for any contractual service paid out-of-pocket is strictly prohibited. This policy does not apply to [Travel](#) and [Group Meal](#) expenses which are covered by other policies.

All out-of-pocket expenses are considered personal purchases until approved by appropriate university administration and reimbursed by Procurement Services. Sales tax may not be reimbursed if the items could have been purchased with a university procurement card. Items purchased that are classified as “equipment” must be shipped or brought to Central Receiving for inventory tagging. The unique inventory number assigned must be shown on the reimbursement form.

### **Approvals**

A Request for Payment form must be completed and include appropriate approvals. Any reimbursement request greater than \$250 requires the signature/approval of the employee’s department head. If a department head is requesting the reimbursement the form must be signed/approved by their appropriate direct report: chair, dean or administrative head. The requirements of this paragraph do not override the requirement for all disbursement forms and requests to be signed and approved by a signatory officer of the account from which disbursement will be made.

### **Personal Expenses**

The Procurement Services department will review all out-of-pocket reimbursement requests for appropriateness and compliance with university policies. Procurement Services may also ask for additional documentation to demonstrate how the expenditure relates to the mission of the department and the university. The university will not reimburse out-of-pocket expenses when there are taxable income issues to the employee or the item(s) purchased are not approved by appropriate university administration.

Due to potential tax reporting requirements, employees will not be reimbursed for any contractual services paid out-of-pocket. Contractual services must be paid directly by the university to the individual or business and cannot be paid by or reimbursed to an employee. This prohibition includes payments for honorariums, prizes and awards.

### **General**

The Request for Payment form should include original paid itemized receipts or other supporting original documentation. Original receipts are not returned so departments should retain copies.

**Penalty for Fraudulent Claim**

In accordance with the Mississippi Code of 1972, Section 25-3-45, anyone who knowingly and willfully violates any provisions of the law is guilty of a misdemeanor. The penalty for conviction is loss of job or position held, a fine of not more than \$250, and civil liability for the full amount of the expenses illegally received, allowed, or approved. The person receiving the reimbursement is also liable whether or not the violation was willful. A university employee should not submit a reimbursement request for expenses that were for another university employee.