

POLICIES AND PROCEDURES

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Lost Receipt Affidavit

Objective

When a reimbursement is requested by an individual (or organization), the university is assuming ownership for those products or services. In this process, the university also takes ownership of the original receipt for the purchase. Certain requirements must be met to ensure that a valid receipt is transferred to CSUSB.

Applicability and Authority

This procedure applies non-travel related charges for all CSUSB departments and supersedes any practices in existence prior to its effective date. For travel receipts affidavits, please see the Travel Policy and utilize the lost receipt affidavit form located in Concur.

Procedures

Original Receipts

An original receipt is required for reimbursement. "Original" is defined as originating directly from the merchant and may be in paper or digital format. Examples of original receipts:

- A paper cash register receipts given at the point of sale
- Emailed cash register receipts sent by the merchant
- Internet receipts upon completion of a purchase
- Handwritten "bill of sale" or "receipt"
- A paper or electronic vendor invoice
- Electronic invoices or emailed receipts sent directly from the merchant

Lost Receipts

If receipts are lost, illegible or not otherwise not obtainable, the requestor may use the Lost Receipt Affidavit to claim reimbursement.

- The form is to be used where the original receipt is not available, lost, damaged or illegible.
- The form must be approved by the employee's supervisor to substitute for the actual receipt.
- The form is to be used only after all other attempts to obtain a copy of the original receipt have been exhausted.
- It is not intended to replace lost receipts on a consistent basis. Lost receipts should occur infrequently. It is the policy of CSUSB that original, itemized receipts are required to support an expense.
- The completed and approved form must accompany any associated transaction where a receipt is not available.
- One form is required for each missing receipt

The Lost Receipt Affidavit form is to be used by employees, students and volunteers. The Lost Receipt Affidavit is not applicable to vendors, independent contractors, guests or candidates. Original receipts are required from these individuals/entities.

Acceptable Receipts

An acceptable receipt contains all five of the following attributes. Any receipt that does not include all of the required information is not acceptable as a receipt for reimbursement.

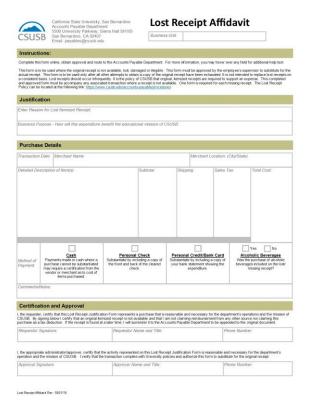
- The vendor business name
 - If not printed on the receipt, ask the vendor to stamp/print the business name on the receipt or attach their business card
- A description of what was purchased
 - If a description is not included on the receipt, attach an itemized description of the item(s) purchased
 - If, for example, a meeting registration was paid for and the receipt does not specify the organization's name, date, or cost of the meeting, attach a copy of the complete meeting announcement which includes that information to the payment document
- The total amount paid
- The method of payment

Associated Documents

Lost Receipt Affidavit Form

Below is a thumbnail of the Lost Receipt Affidavit form for visual reference.

The form may be found on the Accounts Payable website in the "Forms" directory here: https://www.csusb.edu/accounts-payable/forms-documents



Exceptions

Any exceptions that require a deviation from this procedure shall be reviewed and approved by the Controller or higher authority.