

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>

 California State University, San Bernardino
Accounts Payable Department
5500 University Parkway, Sierra Hall SH105
San Bernardino, CA 92407
Email: payables@csusb.edu

Lost Receipt Affidavit

Business Unit:

Instructions:
Complete this form online, obtain approval and route to the Accounts Payable Department. For more information, you may hover over any field for additional help text.
This form is to be used where the original receipt is not available, lost, damaged or illegible. This form must be approved by the employee's supervisor to substitute for the actual receipt. This 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. This 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 Policy can be located at the following link: <https://www.csusb.edu/accounts-payable/forms-documents>

Justification
Enter Reason for Lost Itemized Receipt:

Business Purpose - How will this expenditure benefit the educational mission of CSUSB?

Purchase Details
Transaction Date: Merchant Name: Merchant Location: (City/State)
Detailed Description of Item(s) Subtotal Shipping Sales Tax Total Cost:

Method of Payment:	<input type="checkbox"/> Cash Payments made in cash where a purchase cannot be substantiated may require a certification from the vendor or merchant as to cost of items purchased.	<input type="checkbox"/> Personal Check Substantiate by including a copy of the front and back of the cleared check.	<input type="checkbox"/> Personal Credit/Bank Card Substantiate by including a copy of your bank statement showing the expenditure.	<input type="checkbox"/> Yes <input type="checkbox"/> No Alcoholic Beverages With the purchase of alcoholic beverages included on the lost/missing receipt?
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Comments/Notes:

Certification and Approval
I, the requester, certify that this Lost Receipt Justification Form represents a purchase that is reasonable and necessary for the department's operations and the mission of CSUSB. By signing below I certify that an original itemized receipt is not available and that I am not claiming reimbursement from any other source nor claiming this purchase as a tax deduction. If the receipt is found at a later time, I will surrender it to the Accounts Payable Department to be appended to the original document.
Requestor Signature: Requestor Name and Title: Phone Number:
I, the appropriate administrator/approver, certify that the activity represented on this Lost Receipt Justification Form is reasonable and necessary for the department's operation and the mission of CSUSB. I verify that the transaction complies with University policies and authorize this form to substitute for the original receipt.
Approver Signature: Approver Name and Title: Phone Number:

Lost Receipt Affidavit Rev: 10/21/19

Exceptions

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