COLLEGE OF SOUTHERN NEVADA
FINANCE & FACILITIES DIVISION
RECEIPTS POLICY

1.   PURPOSE

To determine what constitutes an acceptable receipt for reimbursement through Accounts Payable.

2.   POLICY

A.   When reimbursement is made for a product or service, the college takes ownership of the **original receipt** to ensure that the reimbursement is valid. An original receipt is required since CSN is "buying" that receipt from the purchaser. If the receipt is not to be totally reimbursed, the purchaser may keep the original for tax purposes. The purchaser must then submit a legible copy of the receipt for the partial reimbursement and state on the receipt "Original retained by purchaser – not previously paid – partial reimbursement" and sign and date this statement.

B.   Employees requesting reimbursement for out of pocket expenses for items purchased for State (and/or College) use must submit the invoice and a signed statement, which certifies that they have paid for this expense on behalf of the State. [State Administrative Manual (SAM) 2620.0]

C.   An acceptable receipt contains all of the following:

1)   Vendor or business name. If not printed on the receipt, ask the vendor to stamp/print the business name on the receipt or attach his/her business card.

2)   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 to the payment document which states that information. If a hosted meal/event is being reimbursed, the names and affiliations of those hosted and the purpose for the meal/event needs to be included on the payment document.

3)   Total amount paid. When purchasing an item for the college, ask the vendor to ring up the sale as "tax-exempt". CSN is exempt from paying state sales tax provided the sale is made in-state. A copy of the tax exempt certificate can be obtained from the Purchasing page of the CSN Website. If the vendor charges sales tax, the payer will be reimbursed.

4)   Method of payment. When paid in cash, the receipt must indicate "cash". When paid by check, include the check number, the date of the check, and the name of the bank the check was drawn on. If a credit card was used, the credit card receipt or the original vendor receipt indicating "credit card/Visa/MC/etc..." must be provided. If a credit card receipt was lost, attach a copy of the credit card statement to substantiate the transaction.

5)   Date of the purchase.

D.   If for any reason a cash register receipt cannot be provided by the vendor, request that the vendor complete a manual receipt which needs to include all of the information stated above.

E.   Any receipt that does not include all of the required information is not acceptable as a receipt for reimbursement. An example of an unacceptable form of receipt is the "tear-slip" from the restaurant order form. This is the bottom portion of the waiter's order form. If this is all the restaurant offers, request a cash register receipt for the transaction.

F.   To ensure a receipt is not separated from the payment document, staple it to the document. If the receipt is smaller than 8 1/2" x 11", tape it to a sheet of paper. Printed areas of the receipt must not be covered with tape as this will cause the ink to fade.

G.   If there is the appearance that a receipt has been tampered with, the document will be referred to the appropriate authority for action. Other reimbursement and/or travel action will be suspended until the investigation is complete.
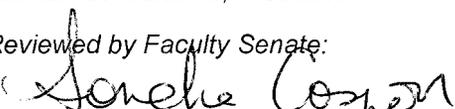
3.   **APPROVAL**

_____   11/18/08
Patricia Charlton, Sr. Vice President, Finance & Facilities   Date
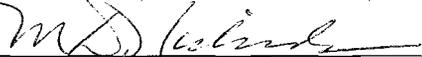
_____   11/24/08
Michael D. Richards, President   Date

Reviewed by Faculty Senate:

_____   11/21/08
Sondra Cosgrove, Faculty Senate Chair   Date