

NMSU Office of Audit Services
Guidelines for Missing Receipt
Revised 9/13/05

1. If the original receipt is missing for whatever reason, the cardholder must contact the vendor and request a replacement.
2. If the vendor will not provide an original or replacement receipt, or an affidavit verifying the purchase, the appropriate supervisor must complete and sign the Missing Receipt Form explaining why the receipt is not available, and the steps taken to attempt to obtain a replacement. Missing Receipt Forms in lieu of receipts should be rare and should be used only after every reasonable attempt to obtain an original or replacement receipt has been made.
3. When a Missing Receipt Form must be used in lieu of a receipt, in addition to the justification as described in #2 above, the Form should verify that the purchase was authorized and was for a business purpose. Pertinent information such as the name of the cardholder, cardholder number, date of purchase, vendor name and address, purpose of the purchase, description of the items purchased, cost of each item, amount of tax paid, and the total price should also be included in the a Missing Receipt Form.
4. Once signed by the supervisor, the Missing Receipt Form should be retained along with any available supporting documentation for the purchase in question (i.e. packing slip). The Missing Receipt Form, along with supporting documents should be filed in the appropriate procurement card file and should be readily available upon request by the Business Office or by Audit Services.
5. Through ongoing audit efforts, Audit Services will be checking for the use of adequate Missing Receipt Forms in lieu of an original invoice and to determine whether missing invoices has become a consistent problem for some cardholders. Missing invoices are procurement violations and will be handled in accordance with the established procurement card rules presented in the On-line Guide (<http://www.nmsu.edu/%7Eboffice/pcard-guide/violations.htm>)

PCard Missing Receipt Form

Retain with your records.

Required Information:

Give a detailed description (dates and times) of steps taken to obtain an original receipt, replacement receipt or affidavit.

Cardholder Information

Name: _____ Dept: _____ MSC: _____

Phone: _____ Card Number: _____

Vendor Information:

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Account Number: (if applicable) _____

Contact Person: _____ Contact Phone: _____

Purchase Information:

Date: _____

Item(s) Purchased:	Purpose	Cost
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____
6. _____	_____	\$ _____
7. _____	_____	\$ _____
8. _____	_____	\$ _____
9. _____	_____	\$ _____
10. _____	_____	\$ _____

Tax Charged (if applicable): \$ _____

Total Purchase (must equal total amount charged on PCard.): \$ _____

Supervisor signature: _____ Date: _____