

Lost or Missing Receipts-Quick Guide

The following two options are acceptable ways to provide appropriate documentation when receipts are lost or otherwise unobtainable.

Option 1

The following information must be provided and attached to either the reimbursement request or a University Procurement Card transaction:

- Supplier Name
- Location
- Date
- Amount
- Description of the items(s) purchased or services provided
- Business purpose (please see the Business Purpose Quick Guide)
- Write and attest to the following statement:
 - I certify that the documentation for each expense described was lost or unobtainable and that these expenses have not and will not be submitted to this or any other person or organization for reimbursement
- Signature of employee or other payee
- Manager, Department Head or VP approval

Option 2

The employee or student can complete the Missing Receipt Affidavit Form found at finance.wfu.edu

**Financial Services
Quick Guide
Library**
finance.wfu.edu

Responsible Unit:
Accounts Payable

Additional Assistance:
ap@wfu.edu

What is it?

This is a quick guide meant to assist the University's faculty, staff and students when they lose a receipt for a reimbursement request or a Pcard transaction.

Why it is Necessary

The IRS requires receipts in order to help document a business expense. If a receipt or a receipt equivalent cannot be obtained, the reimbursement may be considered taxable income.