

HEALTH SCIENCE CENTER HANDBOOK OF OPERATING PROCEDURES

Chapter 6	Fiscal Policies and Procedures	Effective:	July 2000
Section 6.1	Accounting	Revised:	September 2008
Policy 6.1.10	Required Voucher Back-up	Responsibility:	Assistant Vice President for Business Affairs

REQUIRED VOUCHER BACK-UP

Policy

All vouchers require supporting documentation from the vendor or payee (the one exception being patient studies). The Health Science Center is exempt from paying or reimbursing the Texas State sales tax.

Original Vendor Invoices, Renewal Notices, and Order Forms

These forms need to show:

1. Vendor name and address
2. Price quote
3. Description of goods or services
4. Quantity ordered
5. Health Science Center address destination or satellite location (for shipments)
6. Invoice number (when applicable)
7. Time period covered (for renewal of dues and subscriptions)

Attach two copies of the document to the voucher. One copy will be mailed with the check. The second copy will remain with the voucher. The department must fill out order forms. If the order form does not show the price quotes, then a copy of the quotation must be attached.

Registration Prepayment Forms

This form needs to show:

1. Price quotes
 2. Description of fees
 3. Vendor name and address
 4. Name of meeting site (city)
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5. Dates of conference or meeting

6. Name of conference or meeting

The department must fill out registration forms. Attach two copies of the document to the voucher. One copy will be mailed with the check. The second copy will remain with the voucher.

Vendor Statements

Statements are used as the basis for payment only when it is the vendor's sole form of billing. This must be stated on the voucher.

Otherwise invoices are required. Attach two copies of the document to the voucher. One copy will be mailed with the check. The second copy will remain with the voucher.

Original Receipts

Receipts should be taped to 8-1/2" x 11" sheets of paper and attached to the Purchase Voucher; do not staple or highlight receipts. Receipts need to show:

1. Vendor name
2. Description of goods or service
3. Cost and date of transaction
4. Customer name (for charge receipts, hotel bills, airline tickets, car rentals, etc.)

Attach original receipt to the voucher. Original receipts are used to reimburse:

1. Health Science Center employees, students, and residents for:
 - a. the entertaining of official Health Science Center visitors or for official department functions (examples: restaurant costs, catering services, and purchase of food and drink

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from grocery stores). With the exception of restaurant tax, the Health Science Center is tax exempt.

- b. expenses and/or services as detailed in [Section 6.1.5](#) of the *Handbook of Operating Procedures*, "Types of Services for State and Local Purchases". A copy of an employee's check or credit card statement may be submitted, if there is no original receipt.
2. Consultants, lecturers, and other non-Health Science Center employees for their meal, lodging, and transportation expenses incurred while visiting the Health Science Center on official business. Original receipts are required to avoid reporting expense reimbursements to the Internal Revenue Service.
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