

Complete Policy Title: Departmental and Research Bookstore Charges	Policy Number (if applicable):
Approved by: VP Administration	Date of Most Recent Approval:
Date of Original Approval(s): April 2011	Supersedes/Amends Policy dated:
Responsible Executive: Director of Finance	Enquiries: <a href="#">Financial Services</a>
<i>DISCLAIMER: If there is a Discrepancy between this electronic policy and the written copy held by the policy owner, the written copy prevails</i>	

**Scope:**

This policy pertains to all departmental charges made at the Bookstore to valid account numbers. This policy provides procedures for the purchase of eligible and reasonable expenses that are made through the Bookstore using a departmental or research account.

**Procedure:**

1. Upon checkout at the Bookstore, the cashier will ring up the items being purchased. It is the purchaser's responsibility to ensure the items are 'eligible expenses'.<sup>1</sup>
2. The purchaser will indicate that the method of payment is to charge a McMaster departmental or research account.
3. The purchaser will be requested to provide:
  - (i) a valid account to charge – validity is checked electronically by checking the account number to a file of valid account numbers provided by UTS on a daily basis; and
  - (ii) a valid McMaster photo ID card or valid student ID which verifies that they are a current McMaster employee.

For charges to Research Accounts, the purchaser must have designated Bookstore purchasing privileges and is specifically identified in FAS on the account being charged.

---

<sup>1</sup> See *Policy on Reimbursement of Goods and Services* at: [http://www.mcmaster.ca/bms/policy/accounts\\_payable/ap030.pdf](http://www.mcmaster.ca/bms/policy/accounts_payable/ap030.pdf), and *Policy on MPDAs and PDAs*, see <http://www.mcmaster.ca/policy/faculty/Financial/PDAPolicy.pdf>.

4. The employee name and extension number will be documented on the cash register receipt to enable follow-up if needed.
5. The purchaser will be provided a signed copy of the receipt which they are expected to retain for reconciliation purposes with their FAS statements. The account holder should review these receipts to ensure that the expenses incurred are for business purposes and thus eligible to be charged to their accounts. Purchasers should be aware of eligibility rules before making purchases to ensure that items being purchased are eligible on the accounts being charged. Because ID numbers will not appear on FAS statements, it is important that the purchaser retain the receipt for reconciling purposes.
6. The Bookstore will retain a duplicate original signed copy for audit purposes. Duplicate copies of receipts can be provided by the Bookstore however, the Bookstore will charge an administrative fee for each receipt look up.
7. For purchases made to a research account, the Research Finance Offices will be sent a detailed listing of charges made on all research accounts. This will be done daily via an electronic file. Each office will review these charges to ensure that the items purchased are eligible as defined by the appropriate granting agency of the account being charged. If there is a question regarding the purchase, the purchaser will be contacted and the appropriate action will be taken.

### **Compliance**

All account signing officers are ultimately responsible for charges to the department through the Bookstore.