Overview

The purpose of this document is to describe approved forms of receipts.

Applicability

The policy applies to faculty, staff and students making business-related purchases with personal funds or an Emory credit card and seeking reimbursement or payment from Emory University funds, regardless of the funding source.

Policy Details

It is the responsibility of the faculty, staff or student to obtain original receipts. Once reimbursement or payment has been requested, it is the faculty, staff or student’s responsibility to ensure that their department maintains these original receipts a minimum of one year from date of reimbursement request.

Payment Services will randomly audit for original receipts. Upon request, the faculty, staff or student will produce the original receipts, if within the one year from date of filing Expense Report. Failure to produce original receipts will result in a re-payment to the University of those expenses.

For auditing needs after the one year, the image of the receipts, attached to the Expense Report, meets the University’s document retention requirements.

Receipt Requirements

All acceptable receipts must contain the following:
- transaction date
- name of merchant
- item purchased or service provided
- form of payment
- amount
- indication that the amount was paid

<table>
<thead>
<tr>
<th>TYPE OF EXPENSE</th>
<th>APPROVED FORM OF RECEIPT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entertainment</td>
<td>Original, itemized receipt</td>
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</table>
For other types of expenses (particularly relating to travel), refer to Policy 2.94 Travel Policy - Receipts.

If a faculty/staff or student is seeking non-duplicative reimbursement from more than one party, the original receipts should be kept by the party covering the majority of the expenses. Detailed information/additional explanation must accompany Expense Report on external party reimbursement. A copy of the expense report to the additional entity should be included with contact information. Under no circumstances should a discrete expense be reimbursed or paid for by more than one party.

Foreign currency receipts should include supporting documentation indicating the U.S. dollar equivalent amount based on the currency exchange rate in effect on the day the expense was incurred.

A “Lost or Destroyed Receipt Affidavit” must be completed to support any missing original receipts in accordance to the table above. If a personal credit card was used, a copy of the credit card statement must accompany the affidavit. If a check was used, a copy of the cancelled check must accompany the affidavit.

Related Links

- Current Version of This Policy: http://policies.emory.edu/2.111
- Business Meals Policy (http://policies.emory.edu/2.106)
- Travel Policy - Receipts. (http://policies.emory.edu/2.94)

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.