Policy 2.111
Business Expense Receipts

This policy version was not current at the time of printing. Please see http://policies.emory.edu/2.111 for the current version.

Responsible Official: Vice President for Finance/Chief Financial Officer
Administering Division/Department: Payment Services
Effective Date: March 01, 2011
Last Revision: February 28, 2011

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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

<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>
</tr>
</tbody>
</table>

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
Meal-Business/Group | Any receipt under $25, original summary receipt  
$25 and greater, original summary receipt and itemized receipt  
Alcohol | Under $25, original summary receipt  
$25 or greater, original summary receipt and itemized receipt  
Catering/Box Lunch | Under $25, original summary receipt  
$25 or greater, original summary receipt and itemized receipt  
Books, Periodicals & Subscriptions | Original itemized receipt  
Professional Membership Dues | Original itemized receipt  
Registration | Original itemized receipt  
Office Supplies | Original itemized receipt  
Computer Expense | Original itemized receipt  
Lab/Technical Supplies | Original itemized receipt  
Other Supplies | Original itemized receipt  
Printing Expense | Original itemized receipt  
Telephone | Original itemized receipt  
Other Non-Travel | Original itemized receipt

For other types of expenses (particularly relating to travel), refer to [Policy 2.94 Travel Policy - Receipts](http://policies.emory.edu/2.94).

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](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.*