Policy 2.94
Travel Receipts

Responsible Official:  Vice President for Finance/Chief Financial Officer
Administering Division/Department: Travel Policies
Effective Date:  February 14, 2013
Last Revision:  June 19, 2013

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Overview

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

Applicability

The Travel Policies apply to faculty, staff, students, and non-employees traveling on behalf of the University and seeking reimbursement or payment for travel-related expenses from Emory University funds, regardless of the funding source.

Policy Details

Traveler Responsibility

It is the responsibility of the traveler to keep all receipts while traveling for proof of purchase. Once reimbursement or payment has been requested, it is the traveler’s responsibility to maintain the receipts until the report is approved for payment. After payment, the receipts do not need to be retained by the individual or department, unless required by the sponsoring organization.

The image of the receipts, attached to the Expense Report, meets the University’s document retention requirements.

If any documentation supporting an expense report is not uploaded to Compass, for example documents containing participant names, that documentation must be retained.

Receipt Requirements:
Acceptable receipts must contain the following: transaction date, name of merchant, item purchased or service provided, amount, form of payment and indication that the amount was paid by the person requesting reimbursement.

When personal funds are used, each separate expense and receipt must be listed individually on the expense report with the merchant name, date and proper receipt attached. No bundling or totaling of individual expenses into one lump sum for the day or trip.

<table>
<thead>
<tr>
<th>Expense Type</th>
<th>Visa Corp Card</th>
<th>Personal Card</th>
<th>Cash</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category</td>
<td>Action</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Airfare</td>
<td>Itinerary w/amount showing agencies used</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auto Rental</td>
<td>Rental agreement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lodging</td>
<td>Itemized folio w/$0 balance or copy of personal credit card statement and hotel folio with amounts matching</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gas for Rental Car</td>
<td>If less than $75; no receipt. If $75 or greater, receipt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mileage on Personal Auto</td>
<td>Under $25 roundtrips or Emory to/from Oxford, no Mapquest. Over $25 roundtrip, Mapquest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxi/Parking/Shuttle</td>
<td>If less than $75, no receipt. If $75 or greater, receipt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meal - Individual</td>
<td>If less than $75, no receipt. If $75 or greater, itemized receipt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meal - International Per Diem</td>
<td>Print out one effective rate per location for applicable dates of travel from State Dept website</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meal - Business/Group</td>
<td>Under $25, summary receipt. $25 and greater, summary and itemized receipt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meal - Alcohol</td>
<td>Under $25, summary receipt. $25 and greater, summary and itemized receipt</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registration Fees</td>
<td>Itemized receipt for all amounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Entertainment</td>
<td>Itemized receipt for all amounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel - Other</td>
<td>Itemized receipt for all amounts. Miscellaneous cash tips (e.g. bellman, porter, valet) should be recorded under this category. The merchant name should be &quot;cash tips&quot; and the &quot;no-receipt&quot; box should be checked.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For other expense types not on list above, refer to [Policy 2.111 Business Expense Receipts](#).

If a traveler 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.

**Long Term Travelers**

- Long-term travelers are not exempt from the expense reporting and documentation requirements for Corporate Card
purchases. Arrangements should be made (i.e. scanning, photographing and emailing receipt images, mailing, etc.) to ensure that a copy of the receipt is provided to the Cardholders Proxy to meet policy deadlines.

• If a long-term traveler is concerned about his or her ability to provide receipt documentation in a timely manner, it is the responsibility of the cardholder to make arrangements in advance of the trip with the appropriate school or unit business officer.

Foreign Currency Conversion

1. Expenses on Emory corporate card

Expenses on an Emory corporate card require no additional documentation, as the expenses will import into My Wallet already converted to $USD.

2. Expenses on a personal credit card

Expenses on a personal credit card require a copy of the personal credit card statement which shows the converted purchase amount in $USD to back-up the amounts on the Expense Report. The statement can be printed online in real time and does not have to be an end of cycle statement.

3. Expenses paid in cash

Whichever method for calculating conversion rate is used, the methodology for calculating the final conversion rate should be clear from the documentation that is uploaded. If it is not clear to the approvers, the expense report may not be approved.

Expenses in cash require either the original exchange receipt or upload of an Oanda rate from http://www.oanda.com/currency/_converter/ (or another comparable exchange rate site).

For trips up to 7 days: Use Oanda rate from the date of arrival in-country. Documentation should be an upload of the website, printed to PDF, showing the rate on the date is required.

Between 7-28 days: One rate should be uploaded for every 7 days in-country (e.g. for a 10 day trip, two rates would be uploaded, one from day 1 and one from day 8; expenses should be converted according to the rate at the beginning of that expense’s week.

Over 28 days: One rate should be uploaded for the beginning, middle and end of the trip (e.g. three rates); expenses should be according to the average rate over the length of the trip. Please ensure that the methodology of calculation is clear.

Lost or Missing Receipts

Please consult the receipt chart above for a list of required documentation and categories for which lost and missing receipts will be reimbursed.

Missing or lost receipts for airfare, lodging or rental car must be obtained from the vendor; these expenses will not be reimbursed without documentation.

For required receipts over $75, missing or lost receipts can be indicated by checking the “no receipt” box in Compass in the Expense Detail – an explanation of why the receipt is missing should be provided in the box.

By checking this box, the submitter is certifying that the information is truthful, that the receipt was lost or not obtained, and that the expenses have not nor will not be submitted again to Emory University or any other organization for reimbursement or tax purposes.

For charges on personal credit cards, it is expected that the traveler will provide a scanned copy of the personal card transaction. For checks, a copy of the cancelled check (or proof that the check was cashed) will suffice.

Emory, in order to maintain its standing with the IRS, reserves the right to request further information and make the final determination on whether or not the reason and documentation is sufficient for reimbursement.

Miscellaneous Cash Tips

Miscellaneous cash tips (e.g. bellman, porter, valet) do not require a receipt.

Daily cash tips should be recorded under the Travel-Other category.

Daily miscellaneous cash tips should be combined in one expense line per day and given the merchant name “cash tips”.
The “no receipt” box should be checked.

Related Links

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

Contact Information

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement and Payment Services</td>
<td>Customer Care</td>
<td>404-727-5400</td>
<td><a href="mailto:actspay@emory.edu">actspay@emory.edu</a></td>
</tr>
</tbody>
</table>

Revision History

- Version Published on: Feb 25, 2013
- Version Published on: Feb 25, 2013
- Version Published on: Feb 25, 2013
- Version Published on: Feb 13, 2013
- Version Published on: Feb 28, 2011
- Version Published on: Mar 31, 2010 *(Original Publication)*

*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.*