Policy 2.94
Receipts

This policy version was not current at the time of printing. Please see http://policies.emory.edu/2.94 for the current version.

Responsible Official: Vice President for Finance/Chief Financial Officer
Administering Division/Department: Travel Policies
Effective Date: April 01, 2010
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Policy Sections:

I. Overview
II. Applicability
III. Policy Details
IV. Related Links
V. Revision History

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

2.94.1 Traveler Responsibility

It is the responsibility of travelers to keep all itemized original receipts for submission with the Expense Report.

2.94.2 Responsibility of Higher Level Approvers

Higher Level Approver must ensure that:

- the traveler is aware of the Emory Travel Policy in advance of the travel;
- travel expenses were incurred while conducting authorized University business;
- travel expenses were necessary, reasonable and consistent with University policies and the stated business purpose;
- an expense report includes the required documentation; and
- travel expenses meet any and all Sponsored Program guidelines, if applicable.

2.94.3 Receipts

1) Original receipts for $50 or more ($25 or more for taxis) are required for reimbursement purposes.

2) Original and itemized receipts for meals are required, regardless of dollar amounts, unless the daily per diem is claimed in lieu of receipts for the entire trip.
3) An acceptable receipt is a document that contains:

- transaction date
- name of merchant
- item purchased or service provided
- form of payment
- amount
- indication that the amount was paid

4) Acceptable receipts for airline tickets vary with the type of ticket:

<table>
<thead>
<tr>
<th>TYPE OF AIRLINE TICKET OR TRANSACTION</th>
<th>APPROVED FORM OF RECEIPT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electronic ticket</td>
<td>Itinerary/Invoice, or, Boarding pass and credit card statement</td>
</tr>
<tr>
<td>Printed ticket</td>
<td>Original passenger receipt coupon</td>
</tr>
<tr>
<td>Change/cancellation penalty</td>
<td>Documented proof of additional charge and accompanying business reason for changing</td>
</tr>
<tr>
<td>Emory Travel Agency service fee</td>
<td>Reimbursable/payable with no receipt</td>
</tr>
</tbody>
</table>

5) Acceptable receipts for other types of travel-related expenses are:

<table>
<thead>
<tr>
<th>TYPE OF EXPENSE</th>
<th>APPROVED FORM OF DOCUMENTATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mileage for use of personal vehicle</td>
<td>MapQuest or similar printout</td>
</tr>
<tr>
<td>Car rental</td>
<td>Receipt from rental company with breakdown of costs, vehicle, daily rate, taxes, all fees. Credit card receipts alone are not acceptable.</td>
</tr>
<tr>
<td>Personal meals</td>
<td>Itemized original receipt, unless daily per diem claimed in lieu of receipts for entire trip.</td>
</tr>
<tr>
<td>Hotel charges</td>
<td>Itemized receipt with a zero balance</td>
</tr>
</tbody>
</table>

6) Travelers seeking non-duplicative reimbursement or payment from more than one party may submit copies of receipts. The original receipts should be provided to the party covering the majority of the expenses. Detailed information/additional explanation must accompany Expense Report on external party reimbursement or payment. Under no circumstances should a discrete expense be reimbursed or paid for by more than one party.

7) 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.

8) A “Lost or Destroyed Receipt Affidavit” must be completed and submitted with the Expense Report for expenses $50 or more (if taxi, $25 or more, if meals, for any amount and if daily per diem not claimed) if original receipts are unavailable. 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/2.94](http://policies.emory.edu/2.94)
- [Expense Reports Policy](https://www.finance.emory.edu/home/travel/expensing.html)

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.*