

## Guide 3401 GD.01

### Supporting Documentation Guidelines for Business Expenses

Revised 2/18/11

#### **Documentation requirement:**

Travelers must submit receipts or appropriate Electronic Receipt Documentation [3301 GD.03](#) such as an email or fax from the vendor for travel expenses for which reimbursement is requested. Receipts are not required if the per diem rate is used for the traveler's personal meals and incidental expenses as stated in [Policy 3301.5](#).

#### **Receipts are required for all transactions processed through Petty Cash.**

Except for Petty Cash transactions, receipts are required for expenses that are equal to or greater than \$75. Receipts are not required for expenses of less than \$75 and must not be attached to the expense report nor retained once the expense report is processed. It is a best practice, but not required, for the traveler to submit all receipts even those that are less than \$75 to the preparer. After the expense report is processed, the associated receipts under \$75 should be shredded. Approvers have the right to inquire and review receipts for expenses under \$75 in situations that they deem appropriate and in those cases where the funding source requires such receipts.

Effective April 1, 2011, out-of-pocket travel expenses older than 120 days will not be reimbursed. This means that the faculty and staff have a **maximum** of 120 days from the date of the transactions to the date the charges are included on an expense report and submitted for reimbursement through iExpense.

If the traveler is using personal funds to purchase airfare, conference fees, etc. that require booking in advance, then the traveler does not have to wait until the completion of the trip to submit these expenses. These types of expenses may be submitted at the time they are incurred.

Travelers on leave for extended periods of time (60 days or more) must submit expenses periodically to ensure compliance with the deadline of 120 days.

#### **When documentation is missing:**

If a receipt is missing for an expense of \$75 or greater, **the individual should request a duplicate receipt from the vendor**. In the absence of a receipt, the following alternative documentation methods are acceptable.

- Vendor confirmation via email or fax, for the travel expense/goods purchased and proof of payment (e.g., cancelled check, credit card statement showing charge for expense, etc.); or
- Packing slip delivered with the items; or
- Completed '[Missing Receipt](#)' form

The business managers can approve expenses that are less than \$75 and have no receipt.

Alternative documentation must provide sufficient details to enable proper classification of expenses and to identify unallowable costs for sponsored projects. In the absence of proper documentation, the reimbursement is considered taxable income to the employee.

Authorization for missing receipts should be an exception, not a general practice. Employees who frequently fail to submit receipts should be advised that they are subject to loss of card privileges and/or denial of reimbursement for undocumented expenses.

Business managers and business office staff are responsible to ensure that these guidelines are followed consistently. For any specific exceptions or if additional guidance is needed, please contact the Controller's Office (432-5524).