

## Required Receipts

### Meal/Restaurant receipts

- Name and location of restaurant
- Number of people served
- Date and total amount of expense

### Airfare paid for with personal funds

- Proof of payment is required (ex. the flight booking confirmation page which shows all of the flight details, passenger name, class of seating, payment information, etc.)
- Travel itineraries are not receipts

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When preparing expenses related to meals and restaurants, the receipt should have the name and location of the restaurant, the number of people served, the date of the meal and the total amount of the expense. When processing airfare expenses that were paid for with personal funds, proof of payment is required. A credit card statement alone is not sufficient documentation. Rather, a flight booking confirmation page is more appropriate as it contains all of the flight details, the passenger name(s), and the payment information. It is important to note that travel itineraries are not considered to be receipts – although they do provide the approver with an understanding of the flight times and locations.

## Required Documentation

What does a receipt contain to be considered an itemized receipt?

- Merchant Name
- Date of Purchase
- Reference to the method of payment
- Amount of the purchase
- Items purchased

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You should use the following list as general guidelines for the type of information that should be provided on a receipt in order for the receipt to be considered adequate support for the expense. Information that should be available on the receipt includes: Merchant Name, the date of the purchase, a reference to the method of payment (whether it be cash/credit card/or check), the total amount of the purchase, and a detailed listing of items purchased.

## Acceptable Restaurant/Meal Receipts - Combination

Girasole	
733 Copeland Street Pittsburgh, PA (412) 682-2130	
Server: Christian	09/30/2010
Table 6/1	8:34 PM
Guests: 5	20079
Receipt #:	
Gravello (2 @59.00)	118.00
Perino macinara	12.95
chicken	3.00
polenta	14.95
potato gnocchi	14.95
pumpkin ravi	17.95
pollo	22.55
Crianti glass (2 @9.25)	18.50
Chocolate Cake	6.00
Tiramisu	6.00
panna cotta	6.00
Subtotal	241.25
Tax Exempt GMU	0.00
Food Tax	5.29
alcohol tax Tax	9.56
Total Tax	15.85
Total	241.25
VISA #XXXXXXXXXXXX5046	241.25
Auth:033638	

  

Girasole	
733 Copeland Street Pittsburgh, PA (412) 682-2130	
Server: Christian	DOB: 09/30/2010
08:34 PM	09/30/2010
Table 6/1	2/20079
VISA	1048612
Card #XXXXXXXXXXXX5046	
Magnetic card present.	
Approval: 033638	
Amount:	\$ 241.25
+ Tip:	18.75
Total:	260.00
Customer Copy	

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In terms of receipts, this is an example of an acceptable restaurant or meal receipt. Both receipts are required to be scanned and attached as just one of these receipts alone does not provide the information that is required. The name and location of the restaurant, as well as the date of the meal, appears on this receipt example. The detailed receipt shows the number of meals purchased and this receipt also happens to include the number of guests at the table. The details of the meal receipt also show whether or not alcohol was a part of the meal which is critical in allocating the charges appropriately. In this case, the alcohol purchased during the meal is listed in detail so that the alcohol expenses can be separated out of the meal expense and charged to the alcohol expense type. Finally, the receipt given for signature shows the total amount of the meal with tip included.

## Acceptable Receipts – Lodging

Summary of Your Stay				
<b>Hotel: The Ritz-Carlton, Georgetown</b> 3100 South Street, NW Washington, District Of Columbia 20007 USA (202) 912-4100			<b>Guest</b>	
<b>Dates of stay:</b> Jun 15, 2010 - Jun 16, 2010 <del>Guest number: 1413308W</del>			<b>Room number:</b> 588 <b>Group number:</b> 1413308	
Date	Description	Reference	Charges	Credits
06/15/10	Room Charge		349.00	
06/15/10	Occupancy Tax		123.11	
06/16/10	Payment - Visa XXXXXXXXXXXX5046			472.11
06/16/10	Honor Bar Liquor	5957	19.25	
06/16/10	Payment - Visa XXXXXXXXXXXX5046			19.25
<b>Total balance</b>				<b>0.00 USD</b>

This lodging receipt provides the preparer with some good information. The dates of stay are listed so that we know that the lodging is for only one night. It confirms for the preparers the location of the hotel. And, nicely enough for us, this receipt breaks out the charge for the room, the and the charge for the alcohol from the honor bar. With that information, we can be sure to charge the alcohol to the appropriate expense type.

## Acceptable Receipts – Rental Vehicle

### Rental Company Insurance

#### Abbreviations:

- ALI – Additional Liability Insurance
- CDW – Collision Damage Waiver
- LDW - Loss Damage Waiver (Insurance)
- LSI – Supplemental Insurance
- PAI – Personal Accident Insurance
- PEC – Personal Effects Coverage
- SLI – Supplemental Liability Insurance

VEHICLE: 01198 / 5879473			
10VARX	LIC: CA	6KKG71	
FUEL:	8/8 OUT	4/8 IN	
CDP:	16534	-CARNEGIE MELLON UNIV	
RES:	E75023754E8	/TELE / B	
COMPLETED BY:	1278	/CASFO15	
RENTED:	SAN FRANCISCO INT'L A/P		
RENTAL:	05/21/10	10:35	
RETURN:	05/24/10	07:02	
PLAN IN:	TELE	RATE CLASS: B	
PLAN OUT:	TELE		
MILES IN:	5797	TR-X MILES	
MILES OUT:	5653	MILES ALLOWED	
MILES DRIVEN:	144	MILES CHARGED	
DAYS	3 @ \$	27.49 / DAY	\$ 82.47
SUBTOTAL 1			\$ 82.47
DISCOUNT -	R 10%		\$ 8.25
SUBTOTAL 2			T\$ 74.22
CONCESSION FEE RECOVERY			T\$ 13.32
CA TOURISM ASSESSMENT			\$ 2.60
ADDITIONAL CHARGES*			T\$ 34.90
LDW	DECLINED		
LIS	DECLINED		
PAI	DECLINED		
PEC	DECLINED		
FUEL - CMC \$8.99GL/TANK CAP 11.1	T\$		49.89
TRNS&FAC FEE			\$ 18.50
ENERGY SURCHARGE	T\$		1.03
VEH LIC RECOVERY FEE & INC VLRFF	T\$		5.76
TAX 9.250% ON 183.19			\$ 16.90
NET DUE			\$ 221.28
PAID BY	VISA	XXXXXXXXXXXX5046	

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This is an example of an acceptable rental vehicle receipt. The detail on this receipt provides knowledge as to whether or not the individual purchased insurance through the rental agency. Listed here are abbreviations for different types of insurance coverage that are commonly used by rental vehicle agencies. You'll notice that on the receipt itself, there are several insurance codes – LDW, LIS, and PAI, PEC. These stand for Loss Damage Waiver, Supplemental Insurance, Personal Accident Insurance, and Personal Effects Coverage. The receipt shows that the traveler declined these insurance charges which is appropriate under the business and travel expense policy. It is important to look for these insurance abbreviations because depending on the situation, there are times when various types of insurance should or should not be purchased from a rental agency. For more information on insurance, you can contact the Risk Management Office.

## Acceptable Receipt - Ground Transportation

Gateway Limousine Service  
5332 Butler Street  
Pittsburgh, PA 15201  
412-782-5800

NAME: \_\_\_\_\_  
DATE: 8-11-10  
PICK-UP: PGH AIRPORT  
DESTINATION: 162 MAIN ENT.  
TOTAL: \$ 54.00

## Inadequate Receipt

5046 exp 10/11

DATE	5/10/11
PROFESSOR NO.	5484474
SALES TAX	
TOTAL	96.00

zip code 15213

PURCHASER SIGNATURE: \_\_\_\_\_

I, the purchaser, acknowledge receipt of goods and/or services in the amount of the total shown herein and agree to perform the obligations set forth in the Cardholder's agreement with the issuer.

IMPORTANT: RETAIN THIS COPY FOR YOUR RECORDS

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The receipt in the upper left is an example of an acceptable receipt for ground transportation because it displays the required elements – including the name and location of the merchant, the date of the expense, and the total amount of the expense. If a tip was provided, the tip amount can be written onto the receipt for reimbursement.

In the lower right you can see a receipt that is clearly inadequate – there is no indication as to the name or location of the merchant, there is no date associated with the expense, and no detailed expense information to support what was purchased.

## What to do if missing a receipt?

Preparer/  
Reimbursee should  
contact vendor in  
an attempt to  
obtain an  
appropriate receipt

Preparer/  
Reimbursee should  
complete the  
Missing Receipt  
Form (Finance-  
>Forms page)

Preparer should  
scan/attach  
completed form to  
expense report

**Note:** Frequent use of the Missing Receipt form and/or submitting inadequate receipts will be considered an audit violation and will be reported to the designated departmental finance representative.

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If you find that you are missing a required or adequate receipt for an expense that is to be included on an expense report or a procurement card verification report, the individual who incurred the expense should attempt to obtain an appropriate receipt from the vendor. If the merchant cannot or will not comply with the request for a receipt, the person who incurred the expense or the preparer of the report, should complete a Missing Receipt Form. The Missing Receipt Form should be scanned and attached to the expense report or procurement card verification report.

Please note that the use of the Missing Receipt Form or submitting inadequate receipts for support on a frequent basis will be considered an audit violation.