



**Controller's Office**  
**Receipt Documentation**  
**Procedures**

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## Introduction

These standards establish uniform guidance for campus as it relates to the minimum requirements for receipts to document financial transactions. They are based on State policies as set forth in the North Carolina Office of State Budget Management (OSBM) in the State Budget Manual and principles of internal controls in accordance with UNC Business Process Standards as monitored by the Assessment of Internal Controls over Financial Reporting (AICFR). Every attempt has been made to provide guidance on the types of receipts employees may receive while conducting State business. However some travel and business related expenses may be so unique in nature that specific guidance has not been provided by the State or University. In instances where there is no clear guidance the University Controller's Office will review all applicable laws and regulations and consult with Business Affairs for a final determination of the acceptability of a receipt to document the reimbursement of an expense.

These guidelines are applicable to all individuals requesting travel and business expense reimbursements from funds University funds as defined by [G.S. 138-6\(a\)](#).

## Exceptions

Any exception to the guidance presented herein must be approved in advance by the Finance and Administration Division of Business Affairs and the Vice Chancellor or their designee who is responsible for the funds that are proposed to be used provided the exception is not in conflict with the State Budget Manual or other Federal or State regulations/ requirements. Adequate documentation must be provided to provide justification for any exception.

## Receipt Standards

Requests submitted without a receipt or alternative documentation will cause a reimbursement request to be delayed or reduced. Additional detailed requirements can be found in Appendix 1.

### General Standards

In general, receipts used to document travel and business expenses should at minimum include the following:

1. The name of the vendor/ seller
2. The location or address of the vendor/ seller
3. The date of the transaction
4. Itemized list of goods or services purchased
5. Total cost
6. The payment method used (Cash, Check, or Credit Card)
7. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the transaction.

### Business Meals

Employees should submit:

- The itemized receipt with the information noted in 1-5 above and
- The customer copy of the payment receipt that notes the payment method used and the amount left for gratuity. (Gratuity cannot exceed 20%)
- Individuals must also complete an Event Expense form, which meets IRS documentation

standards noting the business purpose and/or the nature of the business discussion, event date, event location/ vendor(s), costs, and the participants affiliation with the University.

### **Receipts for Registration**

Must include:

1. The name of the conference or event
2. The date(s) of the conference or event
3. The location of the conference or event
4. The name of the individual registered to attend
5. The total cost of registration
6. The payment method used (Cash, Check, or Credit Card)
7. Receipts for international conferences and events must be converted to English. The exchange rate used should be the rate effective the date of the transaction.

### **Receipts and Documentation for Airfare**

Must include:

1. The name of the Air Carrier
2. The flight number
3. The dates of travel
4. The destination(s) or legs of trip
5. Name of the traveler
6. Fare/ class of ticket (Total Cost)
7. Total cost of travel
8. The balance is zero or is marked as “paid”

### **Receipts for Lodging**

Must include:

1. The name of the lodging establishment
2. The location of the lodging
3. The date(s) of stay
4. Itemized list of services and associated taxes
5. Total cost of the stay
6. Type of payment method used (Cash, Check, or Credit Card)
7. The balance due is zero or marked as “paid”

### **Missing or Incomplete Receipts:**

**The following Standards do not apply to the University Purchasing Card Program**

In the event a receipt is lost or does not contain the information required by the receipt standards, a Missing or Incomplete Receipt Affidavit can be submitted in lieu of the actual receipt. If the receipt is considered incomplete, the original receipt should also be submitted with the affidavit. Before completing the affidavit, the individual requesting reimbursement should make every attempt to obtain a copy of the receipt that complies with the standards. A separate affidavit must be completed for each receipt. Original ink signatures of the requestor are required on this form.

Signatures cannot be delegated to an administrator. The signature must be that of the requestor seeking reimbursement.

Affidavit approval and additional documentation requirements are outlined as follows:

Expenses less than or equal to \$75	Affidavit is signed by the Supervisor
Expenses greater than \$75 but less than or equal to \$500	<p>Affidavit is signed by the Supervisor</p> <p>Affidavit is signed by the Department Head</p> <p>Additional documentation to support the transaction as determined by the Controller's Office. Examples include, but not limited to, bank or credit card statements, police reports, statements or memos from the vendor.</p>
Expenses greater than \$500	<p>Affidavit is signed by the Supervisor</p> <p>Affidavit is signed by the Department Head</p> <p>Affidavit is signed by the appropriate Vice Chancellor or Cabinet member</p> <p>Additional documentation to support the transaction as determined by the Controller's Office. Examples include, but not limited to, bank or credit card statements, police reports, statements or memos from the vendor.</p>

# Appendix 1

## Receipts Standards Matrix

Type of Purchase	Receipt Standard
General Requirements	<ol style="list-style-type: none"> <li>1. The name of the vendor/ seller</li> <li>2. The location or address of the vendor/ seller</li> <li>3. The date of the transaction</li> <li>4. Itemized list of goods or services purchased</li> <li>5. Total cost</li> <li>6. The payment method used (Cash, Check, or Credit Card)</li> <li>7. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>
Airfare	<ol style="list-style-type: none"> <li>1. The name of the Air Carrier</li> <li>2. The flight number</li> <li>3. The dates of travel</li> <li>4. The destination(s) or legs of trip</li> <li>5. Name of the traveler</li> <li>6. Fare/ class of ticket</li> <li>7. Total cost of travel</li> <li>8. The balance is zero or is marked as "paid"</li> </ol>
Business Entertainment	<ol style="list-style-type: none"> <li>1. The name of the vendor/ seller</li> <li>2. The location or address of the vendor/ seller</li> <li>3. The date of the transaction</li> <li>4. Itemized list of goods or services purchased</li> <li>5. Total cost</li> <li>6. The payment method used (Cash, Check, or Credit Card)</li> <li>7. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>
Business Meals	<ol style="list-style-type: none"> <li>1. The name of the establishment</li> <li>2. The location or address of the establishment</li> <li>3. The date of the transaction</li> <li>4. Itemized list of items purchased</li> <li>5. Total cost</li> <li>6. The payment method used (Cash, Check, or Credit Card)</li> <li>7. Customer Copy documenting tender type and amount of gratuity (Gratuity cannot Exceed 20%)</li> <li>8. The date of the transaction</li> <li>9. Total Cost</li> <li>10. The payment method used (Cash, Check, or Credit Card)</li> <li>11. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>
Lodging	<ol style="list-style-type: none"> <li>1. The name of the lodging establishment</li> <li>2. The location of the lodging</li> <li>3. The date(s) of stay</li> <li>4. Itemized list of services and associated taxes</li> <li>5. Type of payment method used (Cash, Check, or Credit Card)</li> <li>6. The balance due is zero or marked as "paid"</li> </ol>
Parking	<ol style="list-style-type: none"> <li>1. The name of the vendor/ seller</li> <li>2. The location of the parking</li> <li>3. The date of the transaction</li> <li>4. Total Cost</li> <li>5. The payment method used (Cash, Check, or Credit Card)</li> <li>6. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>
Public Transportation	<ol style="list-style-type: none"> <li>1. The name of the vendor/ seller</li> <li>3. The date of the transaction</li> <li>4. Total Cost</li> <li>5. The payment method used (Cash, Check, or Credit Card)</li> <li>6. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>
Registrations	<ol style="list-style-type: none"> <li>1. The name of the conference or event</li> <li>2. The date(s) of the conference or event</li> <li>3. The location of the conference or event</li> <li>4. The name of the individual registered to attend</li> <li>5. The total cost of registration</li> <li>6. The payment method used (Cash, Check, or Credit Card)</li> <li>7. Receipts for international conferences and events must be converted to English. The exchange rate used should be the rate effective the date</li> </ol>
Rental Cars	<ol style="list-style-type: none"> <li>1. The name of rental service</li> <li>2. The location</li> <li>3. The date(s) of service</li> <li>4. Total cost</li> <li>5. The payment method used (Cash, Check, or Credit Card)</li> <li>6. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>
Vehicle Fuel	<ol style="list-style-type: none"> <li>1. The name of the vendor/ seller</li> <li>2. The date of the Transaction</li> <li>3. Location of the purchase</li> <li>4. Total Cost</li> <li>5. The payment method used (Cash, Check, or Credit Card)</li> </ol>
Taxis and Shuttles	<ol style="list-style-type: none"> <li>1. The name of the vendor/ seller</li> <li>3. The date of the transaction</li> <li>4. Total Cost</li> <li>5. The payment method used (Cash, Check, or Credit Card)</li> <li>6. Receipts from international vendors must be converted to English. The exchange rate used should be the rate effective the date of the</li> </ol>