

## Guidance on Receipts Less than \$75

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**Good business practice requires that all expenditures be clearly and correctly recorded.**

**Itemized receipts are required for all expenditures of \$75.00 or more.**

Under University policy, receipts, while strongly recommended, are not required for individual expenditures below \$75\* (except for lodging where hotel folios are required regardless of dollar amount).

- For example, if a traveler does not receive a receipt for a \$15 taxi ride, although the business purpose must be documented, the expense is not required to be supported by an itemized receipt.
- Receipts for expenditures charged to *sponsored awards*, including line item meals receipts, are strongly encouraged in order to ensure compliance with sponsored regulations and requirements for audit documentation.

*Note:* In order to charge a meal to a sponsored award, traveler must attest to whether alcohol was included.

Regardless of dollar amount, an attestation to whether alcohol was included in the bill must accompany all business or travel meal purchases. Attestation can come in many forms:

- Itemized receipts (best practice, especially for sponsored)
- Credit card slip + written attestation on it
- Credit card slip + emailed attestation from traveler
- Paper MRA with attestation + proof of payment (if available). *For individuals being reimbursed through HCOM as a nonemployee reimbursement, an MRA must be included if an itemized meal receipt showing no alcohol was served is not available regardless of dollar amount.*
- Detailed email with the following information:
  - Name of restaurant and location
  - Number of people/names
  - Amount
  - Attestation to alcohol

If the meal(s) did include alcohol and the traveler attests to the alcohol cost, then the alcohol portion of the meal costs, along with the applicable tax and tip, must be charged to a non-sponsored account (using object code 8450). The remainder of the meal costs can be charged to the appropriate fund, including federal awards.

If alcohol was included and the traveler CANNOT attest to the alcohol cost, NO portion of the meal costs can be charged to a federal award.

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*Note: Specific sponsored award and labs that conduct work jointly across schools may have stricter receipt requirements. Additionally, some funding sources may have additional restrictions. Please review fund terms carefully before making any purchases and work with your RPM for additional guidance.*

\*An MRA (electronic or paper) is required, regardless of funding source, for any purchases of \$75 or more, or for any missing hotel folio