



Definition of Receipts

Even with the implementation of the electronic Concur Reimbursement System, Harvard must follow specific rules that comply with the IRS Accountable Plan to ensure reimbursements are not taxable to the recipient/reimbursee. One requirement is that a reimbursement request must be substantiated with receipts showing evidence of payment. Below are the minimum requirements for a receipt to be acceptable as proof of purchase for reimbursement. *Credit card statements alone are **not** acceptable in lieu of receipt.* Reimbursees and approvers are jointly responsible for ensuring duplicate receipts are not submitted for payment. **In most cases, receipts equal to or greater than \$75 are required. Contact your school or unit to see if there are additional requirements and restrictions regarding reimbursement requests.** See [Responsibilities of Purchasers, Preparers and Approvers](#) (ROPPA) and the [Travel](#) or [Business Expense Reimbursements](#) Policy for detailed restrictions.

Generally, Nonemployees must follow Harvard policies. Harvard business-related reimbursements are processed through the HCOM system as nonemployee reimbursements (NR). Expenses which are considered taxable (e.g., payments for services) should be processed as a payment request (PR).

Minimum Requirement(s): Below are minimal requirements to meet IRS Accountable Plan rules.

- Date of transaction
- Name of merchant
- Transaction details (what was purchased)
- The amount of purchase
- The form of payment used (credit card, cash, check)
- Indication that the amount was paid
- Handwritten receipts that do not contain the above information require a Missing Receipt Affidavit (MRA)

PLANE or TRAIN TICKETS: Supporting documentation for online booking or purchases must be a receipt and not an itinerary or booking reservation confirmation. An e-ticket email receipt normally includes all required information.

- Passenger name
- Issue date
- E-ticket or ticket number with proof of payment
- Total payment
- Itinerary
- Class of service (which should appear on an itinerary or ticket confirmation) *First class is not an allowable expense.*
- Payment type
- Boarding passes for each leg of a trip and a credit card statement meet receipt requirements.

HOTELS: Hotel folios are required, regardless of amount and must include:

- Name and address of hotel
- Guest name
- Number of guests
- Check in and out dates
- Number of rooms and number of nights
- Price per night
- Total payment
- Proof of payment (hotel folio showing zero balance, precheck out folio plus credit card statement showing full payment, or cancelled check)
- Transaction date

MEALS: Meals with alcohol require special processes, see below.

- Transaction date
- Name of merchant



HARVARD UNIVERSITY FINANCIAL POLICY OFFICE

Responsible Office: Travel, Reimbursements and
Card Services

Date: 09/15/2017

<https://policies.fad.harvard.edu/>

- Itemized Receipt: The reimbursee often receives two receipts. One showing what was purchased and the second showing the payment method and tip. Both should be submitted. If an itemized receipt is not available then:
 - If the meal(s) did not include alcohol, the reimbursee must attest that no alcohol was charged (on the receipt and in Concur).
 - If the meal(s) did include alcohol and the reimbursee can attest in writing to the alcohol cost, then the alcohol portion with applicable tax and tip must be charged to object code 8450. No alcohol may be charged to a federal award.
 - If alcohol was included and the reimbursee cannot attest to the alcohol cost, then no portion of the meal cost can be charged to a federal award. For all other funding, the invoice should be prorated with a percentage of the alcohol charged to object code 8450. Schools may set their own prorated amounts as long as they are consistent, usually between 20-35% for alcohol and the balance for the meal.
- Proof of payment (credit card statement, receipt or cancelled check)

While not required on the receipt, the number and name(s) of the guests are required for reimbursement.



REGISTRATIONS:

- Name of attendee
- Name of conference
- Amount paid
- Conference dates
- Proof of payment (receipt or cancelled check)

RENTAL CARS:

- Name and address of vendor
- Dates of rental
- Transaction date
- Itemization/transaction details
- Amount paid
- Proof of payment (receipt or cancelled check)

OTHER MISCELLANEOUS NON-TRAVEL PURCHASES:

- Name and address of vendor
- Date purchased
- Itemization/Transaction details
- Amount paid
- Proof of payment (receipt or cancelled check)
- Mobil phone reimbursement requests must comply with the [University Staff Mobile Phone Policy](#). Out-of-pocket mobile phone or cellular service reimbursements require itemized bills showing calls related to Harvard business.

HANDWRITTEN RECEIPTS: Handwritten receipts which do not contain the below information require a Missing Receipt Affidavit (MRA)

- Date of transaction
- Name of merchant
- Transaction details (what was purchased)
- The amount of purchase
- The form of payment used (credit card, cash, check)
- Indication that the amount was paid

Missing Receipt Affidavits (MRAs): MRAs must be used as exceptions, not on a regular basis. When an original receipt has been lost or is otherwise not available, the reimbursee must attest that the expense was for legitimate Harvard business. Attestation may be through the creation of an electronic MRA in Concur or through the submission of a completed, signed MRA and proof of payment (credit card statement or copy of a cancelled check). Please contact your school or unit's finance office for more information.



EXAMPLE OF ETICKET VS CONFIRMATION

NOT A RECEIPT
Shows trip information, but does not show that the ticket has been paid for and issued.

DELTA
TRIP SUMMARY

YOU SELECTED THESE FLIGHTS:

OUTBOUND		Tue, 01 Oct 2013 6:45PM JFK to Wed 02 Oct 7:05AM LHR Nonstop DL 3		SP		Show Details
6:45PM	JFK	7:05AM	LHR	Nonstop	7hr 20m	DL 3 Business (Z)
Complete Delta Air Lines Baggage Information						
RETURN		Tue, 08 Oct 2013 10:15AM LHR to 1:25PM JFK Nonstop DL 4		SP		Show Details
10:15AM	LHR	1:25PM	JFK	Nonstop	8hr 10m	DL 4 Business (Z)
Complete Delta Air Lines Baggage Information						

In-Flight services and amenities may vary and are subject to change.

Final baggage fees will be assessed and charged at time of check-in.
Baggage fees may change based on the class of service or frequent flyer status.

All prices are (USD) unless otherwise noted.
If your itinerary qualifies for trip insurance, you will be able to add it before you purchase your ticket.

PRICE PER PASSENGER:	\$2,695.40 (USD)
TAXES/CARRIER-IMPOSED FEES:	\$1,162.20 (USD)
SUBTOTAL PER PASSENGER:	\$3,857.60 (USD)
TOTAL FOR ALL PASSENGERS (1):	\$3,857.60 (USD)

WikiAirlines

YOUR TICKET-ITINERARY

YOUR BOOKING NUMBER : **WXIKXI**

Flight	From	To	Aircraft	Class/Status
WK 2200	Montreal-Trudeau (YUL) 17:15 Thu May-04-2006	Frankfurt (FRA) Fri May-05-2006	06:30+1 333	Y Confirmed
WK 2495	Frankfurt (FRA) T1 Fri May-05-2006	Amsterdam (AMS) Fri May-05-2006	09:00 321	Y Confirmed
WK 2293	Munich (MUC) T2 Mon May-22-2006	Montreal-Trudeau (YUL) 17:50 Mon May-22-2006	340	Y Confirmed

Passenger Name	Ticket Number	Frequent Flyer Number	Special Needs
(1) JONES, JOHN/MR.	012-3456-789012	000-123-456	Meal: VGML

Purchase Description	Price
Fare (LLXSOAR, LLXGSOAR)	CAD 558.00
Canada - Airport Improvement Fee	15.00
Canada - Security Duty	17.00
Canada - GST #1234-5678	1.05
Canada - QST #12345-678-901	1.20
Germany - Airport Security Tax	18.38
Germany - Airport Service Fees	37.76
Fuel Surcharge	161.00
Total Base Fare (per passenger)	809.39
Number of Passengers	1

TOTAL FARE CAD 809.39 Paid by Credit Card XXXX-XXXX-XXXX-1234

✓ PROPER RECEIPT ✓
Shows travel information, ticket number, and proof of payment.



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My Trips Support Español

NOT A RECEIPT
Shows travel information, but does not show proof of payment and ticket number.

Review your trip

✓ Nice Job! You picked one of our best value flights.
Book now so you don't miss out on this price!

Wed, Sep 23 Departure to Taipei



Best Value

9:10am DFW → 8:35pm TPE
22h 25m, 2 stops
DTW, NRT
Arrives Thu, Sep 24

Show flight and baggage fee details

Wed, Sep 30 Return to Dallas



Best Value

10:05am TPE → 5:51pm DFW
20h 46m, 2 stops
NRT, LAX

Trip Summary

▲ Departure: Arrives on Sep 24, 2015

1 Ticket: Roundtrip

Traveler 1: Adult \$605.60
Expedia Booking Fee \$0.00

Trip Total: **\$605.⁶⁰**

Rates are quoted in US dollars

✓ Best Price Guarantee

Important Flight Information

- Tickets are **nonrefundable** 24 hours after booking and **nontransferable**. A fee of \$300.00 per ticket is charged for itinerary changes. Name changes are not allowed.
- [Estimated fees for baggage](#) and other optional services.