

**Yale School of Medicine**  
**Supporting Documentation for Business Expenses**

Effective: April 24, 2002

Revised: May 2, 2005

**Documentation Requirement:**

Receipts must be provided to support business expenses incurred by employees or non-employees on behalf of the University.

To minimize time-consuming administrative work for small-dollar transactions, YSM Department Administrators (or a designated assistant/associate administrator) have delegated authority to approve the following exceptions when receipts are unavailable:

1. Any purchasing card transaction up to \$75 (signature on monthly statement or email confirmation is required)
2. Any expense up to \$75 that is reimbursed through an Employee Reimbursement or Check Request (examples: parking, taxi, tolls, etc.). Receipts are required for any reimbursement of transportation, lodging, car rental and business meals. Business meals are meals with one or more guests paid for by the employee for the purpose of conducting University business.

If the per diem rate is used for the traveler's meals and incidental expenses incurred during travel, receipts are not required for these expenses.

**Except per Diem, Receipts are required for all transactions processed through Accounts Payable and Petty Cash.**

**Missing Receipts Procedure:**

If original receipts are missing, individuals should make a reasonable attempt to obtain duplicate receipts.

If duplicate receipts cannot be obtained, the Department Administrator (or designee) may authorize reimbursement of expenses up to \$75 with missing original receipts directly on the Employee Reimbursement, Check Request, or Petty Cash form. In the case of missing receipts for Purchasing Card transactions, the Department Administrator (or designee) should co-sign the purchasing card email statement.

Authorization of missing receipts for purchasing card transactions and reimbursement expenses over \$75 must be obtained from the School of Medicine Finance Office. A "Missing Receipts Approval" form must be approved by the department administrator and YSM Financial Controller. The approved form must be attached to the reimbursement request and a copy kept in the department as documented approval of the expense.

**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 cancellation of their purchasing card and/or denial of reimbursement for undocumented expenses.**

Business managers are responsible to ensure that these guidelines are followed consistently.

**Updated: 05/02/2005**

For questions regarding this policy, please contact Deborah Armitage at 785-3890 or Ken Hoyt in the YSM Financial Operations Office at 785-4449.