

## Receipts and Invoices for Travel

It is important for travelers to obtain receipts when required. It is also important for travelers to understand the differences between a receipt, an invoice and a folio.

For travel, a receipt is a digital or paper document that itemizes a purchase and is presented by a seller to a buyer as evidence that the seller delivered to the buyer the goods or services specified on the receipt in exchange for the amount specified on the receipt. A receipt constitutes documentary evidence of business deal between a seller and a buyer. It is ultimately the responsibility of a buyer to obtain a receipt from the seller.

For travel, an invoice is an electronic or paper document from a seller/vendor/contractor presented to a purchaser or their representative to demand payment of an agreed-to amount for a specific good or service that has already been provided. Invoices reflect greater detail than receipts, such as quantities, prices, the date the invoice was issued, tracking numbers, the total payments made and amount accrued, etc. An invoice is a legally enforceable document because it is backed up by a contract or a verifiable binding commitment.

For travel, a folio is specific to lodging only. A folio is a special type of receipt that is a collective listing of lodging procured in volume. A folio might consist of a collection of any number of individual receipts under a summary page, or it might be single receipt that consists of a count of rooms, charges, a list of names, etc., in linear fashion. Individual travelers receive lodging receipts, not lodging folios. Folios are typically associated with contracts or a verifiable binding commitment.

Travelers are not required to produce invoices or folios for any individual travel purchases, including common carrier transportation. Receipts, however, must be presented when required.

The typical minimum information necessary for a receipt to be considered valid is:

- Name, address and telephone number of the seller of the goods or services
- Identification of the goods or services bought (e.g. cab fare, room, tax, air fare, etc.)
- The charge, fee or tax for each item bought listed separately, unless the total charge for the goods or services is all-inclusive
- The actual date the goods or services were bought
- The amount paid by the buyer to the seller for the goods or services
- The method of payment, whether that be cash or credit/debit

Sometimes, receipts are machine produced and might have pre-programmed data elements listed that are inconsistent with the minimum information necessary for the receipt to be considered viable. For instance, a receipt might not show the method of payment. Or, a receipt might not show a “zero balance due” and instead show an “amount due” and/or a dollar amount. In these circumstances, Federal Travel Supervisory Approvers should use their best judgement in deciding if a receipt is viable.

For common carrier transportation (air, rail and bus) procured through the E-government Travel System, a separate receipt is not required to be produced by an employee to obtain reimbursement. The data produced by the ETS and presented within the electronic travel documents constitutes a valid receipt.

A receipt must be produced for reimbursement of any travel purchases made outside of the ETS that are greater than the \$75 receipts threshold.

### **Missing Receipts**

Lodging expenses will not be reimbursed without an itemized receipt. Statements of lost/missing/unavailable receipts are not acceptable. If a traveler seeks to be reimbursed for the lodging purchase, the traveler should contact the hotelier and obtain an itemized receipt.

When lodging, rental cars, or common carrier transportation is procured without using the ETS or through the Department-provided Travel Management Center, statements of lost/missing/unavailable receipts are not acceptable. If a traveler seeks to be reimbursed for the lodging purchase, the traveler should contact the provider and obtain an itemized receipt.

A credit card statement is not an acceptable substitute for a receipt.