



## What is a Valid Receipt?

### Definition and Meaning

Per the **DoD Financial Management Regulation (DoD FMR), Vol. 9, Definitions**, the DoD’s official definition of a *receipt* is:

“A legibly written/printed/electronic document (or facsimile thereof) provided by a service provider or vendor to a customer, which provides documentary evidence that the service provider or vendor has been paid for services or goods, provided to the customer. To be considered valid, a receipt must contain the name of the entity providing the good(s)/service, the date(s) that the good(s)/service was/were provided/purchased, the price of the good(s)/service, any tax levied, the total monetary amount due, and must indicate that the total monetary amount due was paid.”

The text below provides the key points translated into simple English:

Table 1

Ref.	The Statement ...	... Means ...
1	A legibly written/printed/electronic document	You must be able to read it.
2	(or facsimile thereof)	It doesn’t need to be the original; it can be a copy.
3	provided by a service provider or vendor to a customer	The vendor or their agent* must create it.
4	which provides documentary evidence that the service provider or vendor has been paid for services or goods, provided to the customer.	It must prove that you made a payment and what that payment was for.
5	To be considered valid, a receipt must contain:	A receipt <b>MUST</b> show ...
	the name of the entity providing the good(s)/service	... the vendor’s name ...
	the date(s) that the good(s)/service was/were provided/purchased	... when you bought the goods or used the service ...
	the price of the good(s)/service	... the base amount you owed for each item you paid for ...
	any tax levied	... the taxes on that base amount ...
	the total monetary amount due	... the total amount you owed ...
	and	... everything on this list must be shown; no exceptions ...

**Definition and Meaning**  
(continued)

Ref.	The Statement ...	... Means ...
	must indicate that the total monetary amount due was paid.	... it must show that you paid the full amount you owed.

\*An “agent” sells goods or services for a vendor. For example, when the Travel Management Company (TMC) sells tickets for an airline, they are acting as the vendor’s agent. On the other hand, the Government Travel Charge Card (GTCC) vendor makes payments at your request, and you reimburse them, so in a way, they are *your* agent, not the vendor’s. Keep that in mind. It’s important.

**Types of Invalid Receipts**

Table 2 shows items Travelers frequently provide as receipts, and points out why they are not valid receipts. The reference numbers listed in the second column equate to those in the first column of Table 1.

Table 2

Item	Violates*
Any document you received before you made the final payment, such as a reservation/booking confirmation, a contract/agreement, or an estimate, itinerary, deposit, or pre-payment	Ref. numbers 4, 5
Any document that is not fully itemized, such as a GTCC statement, credit card summary receipts, online booking confirmations	Ref. numbers 4, 5
Any document produced by anyone besides the vendor or their agent, such as a bank or GTCC statement	Ref. numbers 3, 5
Screen shot from any DTS or MyTravel screen	Ref. numbers 4, 5

\*These are minimums. Any of the listed items may fail to meet the criteria of more reference numbers than those listed, but that doesn’t matter. Failure to meet even ONE of them renders the item unusable as a valid receipt.

**Other Important Things to Remember**

The following things are all true about receipts:

1. You must provide an itemized receipt for all lodging expenses and any single purchase of \$75 or more\* (the *Joint Travel Regulations (JTR), par. 030301-A*). You only need to provide receipts for multiple purchases that total \$75 or more if you combine them and claim them as a single expense. Consider these examples:
  - a. You bought gas three times on your trip, spending \$30 each time, and claimed them as three separate gas expenses. Even though the total of those expenses is \$90, they were not a single purchase, so no receipt is required.

**Other Important Things to Remember (continued)**

- b. You bought gas three times on your trip, spending \$30 each time, but totalled them and claimed a single gas expense of \$90. Even though there were three separate expenditures, because you claimed a single \$90 expense, you must supply the three receipts that support that \$90 claim.
- c. You parked your car in an airport parking lot for 12 days at a cost of \$10 per day. Upon your return, you paid the full amount – \$120. Even though each day only cost \$10, you paid for all the days all at once, so this is a single purchase and a receipt is required.

\*This is true regardless of the payment method. If your airfare was paid by a centrally-billed account, you must still provide the required receipt. (*DoD FMR, Vol. 10, Ch. 12, par. 5.5*)

- 2. If you lose a receipt, you must provide a statement that explains the circumstances of the loss and contains the same information as the lost receipt. (*JTR, par. 010301-B*) You can provide this on any document and in any format that your local or Component business rules allow.
- 3. Although you do have to show that you paid the full amount you owe, there is no requirement that your receipt also show a zero-dollar outstanding balance.
- 4. Although there is no DoD-level regulatory requirement for your receipt to be written in English, check your Component or local business rules on this point. After all, it's clear that the certifying officer must be able to review all provided receipts to validate the accuracy of your expense claims. (*DoD FMR Vol. 9, Ch. 5, par. 2.2*) If the certifying officer cannot read the receipt, they will not be able to do this, so they may legitimately reject the claim.
- 5. Reimbursement to a traveler for paying another traveler's expenses is strictly forbidden. (*DoD FMR, Vol. 9, Ch. 8, par. 4.1.8*)
- 6. All receipts must be retained for 10 years after the final payment. (*DoD FMR, Vol. 1, Ch. 9, Figure 9-1*) Although the system retains electronic copies of all submitted receipts, travelers should consider retaining the originals for the same length of time.

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**Final Words**

Remember that it is not sufficient merely to provide a valid receipt. You must also ensure that in EVERY case:

- 1. Combining expense types on a single receipt is a common hotel practice. Even so, you must only submit a claim for reimbursable expenses, even if your receipt shows both reimbursable and non-reimbursable expenses.
- 2. You must always claim the precise amount shown on the receipt for those reimbursable expenses – no more, no less.

Finally, please keep in mind that the rules stated throughout this info paper all apply regardless of the travel system (DTS or MyTravel) that you used to create your trip.

### Useful Links

The more familiar you are with travel regulations in general, the better your odds of adhering to them. Here are the URLs of some handy resources. They are selectable links if you are viewing this information paper in an electronic format.

1. The DoD FMR: <http://comptroller.defense.gov/FMR.aspx>
2. The JTR: <https://www.travel.dod.mil/JTR>
3. The Government Travel Charge Card Regulations: <https://www.travel.dod.mil/GTCC-Regs>
4. The DTS Regulations: <https://www.travel.dod.mil/DTS-Regs>