# $75 Supporting Documentation Waiver Policy

**Purpose**: The College of Engineering’s Engineering Shared Environment (ESE) uses the following $75 supporting documentation written waiver policy to support all College of Engineering units that we provide opt-in data entry support to and comply with Washington state OFM regulations on behalf of. This policy explains what the $75 supporting documentation waiver is and how to administer its use.

## Background/Overview

The WA State Office of Financial Management issued a $75 waiver of supporting documentation (e.g. receipts) to the University of Washington for some types of purchases $75 and under. The current waiver is effective July 2023-June 2025. (1)

The waiver applies only to these UW purchase systems: Workday (Expense Reimbursement, Miscellaneous Payment), Central Travel Account (CTA), ProCard, and Manual Check Requests, as well as purchases made through interfacing UW purchasing systems such as the Medical Center. (1,2)

While this waiver is available to all UW departments, it is not mandatory to use it. If a department decides to use the waiver, then it *must be written in the department's internal policies, contingency procedures and communicated to those impacted by the change.* (2)

## “Reasonable effort should be made to obtain a vendor receipt”

*Contrary to popular belief, there is no “blanket” waiver of all receipts $75 and under.*

The purpose of the waiver is to help departments save time when no receipt is found after a *reasonable effort was made to obtain a receipt from a vendor.* (2,3)

## What to do when a receipt cannot be found/obtained

*Documentation is still required, regardless of budget type.* **Specifically, an itemized list of what was purchased, pricing information and business purpose must still be kept on file as supporting documentation**. (2,4)

The following information should be included, either as part of the system (e.g., Workday, ProCard) payment record or separate documentation, with either the purchase or request for reimbursement along with a statement that efforts were made to obtain receipts: (3)

* Full description of service or item being purchased
* Identify the vendor name
* Per unit cost of the item or service
* Date of purchase
* Signature (where applicable)

If *food* was purchased, an itemized list of all food and beverages, as well as a list of attendees, must be kept and a statement about whether alcohol was purchased should be included. (2)

## These types of receipts cannot be waived

| **“High risk transaction”** items  purchased with a **ProCard:** (2) | These **Travel-related** expenditures require receipts,  regardless of cost: (4) |
| --- | --- |
| * Food/Meals * PayPal * Fuel/Gas Station * Travel | * Airfare (itemized itinerary with proof of payment) * Lodging (itemized if not prepaid) * Fees related to change/cancellation of travel plans * Car Rental (final rental agreement) * Rail/Train (itemized itinerary with proof of payment) * Banquet Meal (may be reimbursed separate to per diem at actual cost) * Laundry (in USA only for 5 or more days of travel status) * Immunization (itemized receipt and administrator/CDC approval) |

## Federally Sponsored Budgets

Federal auditors may ask you to provide supporting documentation for all transactions, *regardless of the purchase price*. If sufficient documentation is not available, your department may be responsible for reimbursing for these charges. (5) Refer to the grant or contract for specific requirements.

## Budget Reconciliation

A transaction may be reconciled without *physically matching* supporting documentation if:

* The person accountable for the budget has knowledge of the nature of the transaction, is able to explain what it is for, and the transaction originated from a UW source. The source document needs to be reproducible and available according to the record retention schedule. Examples may include: regular salary charges originating in UW payroll system, and internal recharges (e.g ISDs, CTIs).
* It is less than $75 and your department has other compensating controls in place regarding expenditures, such as documented internal controls over purchasing and receiving. (5)

Please remember that*documentation is still required.* **Specifically, an itemized list of what was purchased, pricing information and business purpose must still be kept on file as supporting documentation**. (2,4)

## Related Links

| Source | Link |
| --- | --- |
| 1 | Office of Financial Management Waiver:  Chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://finance.uw.edu/ps/sites/default/files/UW\_%2475\_Purchases\_Documentation\_Waiver\_06.16.23.pdf |
| 2 | UW Procurement Services – Receipt Policy:  <https://finance.uw.edu/ps/resources/receiptpolicy> |
| 3 | Post Award Fiscal Compliance:  <https://finance.uw.edu/pafc/documentation-guidelines> |
| 4 | UW Travel Office – Receipts:  <https://finance.uw.edu/travel/receipts> |
| 5 | UW Financial Reporting – Budget Reconciliation:  <https://finance.uw.edu/fr/budget-reconciliation> |