

Travel Expense Policy

Effective Date: October 1, 2006

POLICY STATEMENT

Columbia University faculty, staff, and students routinely travel out of town on behalf of the University or in support of sponsored research activities. The University reimburses these travelers for necessary and reasonable business expenses incurred while traveling. Reimbursable expenses must conform to federal and state law and the restrictions placed upon sponsored projects. In order to provide this reimbursement, the University requires travelers to complete and submit an approved Travel and Business Expense report which documents the business purpose of the trip and the types of expenses incurred.

REASON FOR POLICY:

The travel expense policy:

- Assures that the University and the traveler are in compliance with Internal Revenue Service regulations that define the types of expenses that can be reimbursed without being counted as taxable income.
- Assures that travel charged to sponsored projects conforms to the regulations and restrictions placed on the use of the funds by the sponsor.
- Enables the University to protect its reputation and not-for-profit status by avoiding excessive or inappropriate spending.
- Provides departments with the ability to control how their budgets are expended.

PRIMARY POLICY TO WHICH THIS POLICY RESPONDS:

This policy primarily responds to the regulations of the US Internal Revenue Service, the rules established by the agencies and entities that sponsor research at Columbia and the federal and state laws that govern not-for-profit organizations. For more detail, please see the appendix A.

RESPONSIBLE UNIVERSITY OFFICE & OFFICER

Finance Division, - Accounts Payable, Joe Labetti, Executive Director, Accounts Payable

REVISION HISTORY

Revised - 1/05/09

WHO IS GOVERNED BY THIS POLICY

Any University traveler who seeks reimbursement for expenses incurred during approved University travel. Individuals other than employees or students (e.g., consultants, job candidates) who seek reimbursement from the University for Travel Expenses must also comply with this policy. **Due to budgetary constraints, some University departments have instituted more restrictive reimbursement guidelines. In cases where there is a discrepancy between this policy and a department, granting agency or donor policy, the more restrictive policy will apply.**

WHO SHOULD KNOW THIS POLICY:

The employee or student requesting reimbursement for business travel should know this policy along with:

- Senior Executive Officers, Provost

- Deans
- Senior Financial or Business Officers
- Chairs of Departments, Directors of Institutes and Centers
- Department Administrators
- Divisional Administrators with financial responsibility and oversight
- Program Directors
- Principal Investigators
- Faculty
- Students
- Post-doctoral fellows
- Graduate research assistants
- Junior Officers and Non-Officers with financial responsibility and oversight
- Administrative staff with significant travel responsibility

EXCLUSIONS & SPECIAL SITUATIONS

This policy covers University out of town business travel. It does not cover local transportation (taxis to meetings or other University campuses and offices in the NYC area) and miscellaneous business expenses. These types of expenses are addressed in the policy on Business Expenses.

This policy is designed to address the majority of expenses that a traveler may incur. On rare occasions, a traveler may incur an extraordinary expense for which they believe they are entitled to reimbursement. In cases where a traveler believes that they are entitled for reimbursement for an expense that is not addressed by the current policy or not allowed under current policy they may request an exception. Exception requests should be infrequent and require the approval of a Dean, Vice President, Associate Dean, or Senior Financial Officer. See the procedures for detailed instructions for requesting an exception.

POLICY TEXT

Many members of the University's faculty, staff and students must travel out of town on University business. This includes travel to conferences, travel to meet with firms or individuals doing business with the University and travel to perform research. In such cases, the University will reimburse the traveler for necessary and reasonable expenses incurred while traveling. Travel should be booked at the lowest possible cost and with as much advance notice as possible. The remainder of this section guides the traveler as to the kinds of expenses that may be reimbursed.

Due to budgetary constraints, some University departments have instituted more restrictive reimbursement guidelines. In cases where there is a discrepancy between this policy and a department, granting agency or donor policy, the more restrictive policy will apply.

Roles and Responsibilities

There are five primary roles involved in any request for reimbursement. They include the individual traveler requesting the reimbursement, the processor who prepares the Travel and Business Expense report for submission to Accounts Payable, the authorized approver of the reimbursement, the supplemental approver for certain levels of expenses and the accounts payable group who issues payment. The roles and responsibilities of each are described below.

Traveler

The individual incurring the travel expense must be familiar with Departmental policies and this University policy in order to ensure compliance and prudent spending of University funds. Travelers whose expenses will be charged to a sponsored project must also be familiar with the particular expense restrictions of that project. The traveler is also responsible for obtaining all proper documentation for each expense. Typically, this documentation will be a receipt that identifies the expense and reflects proof of payment of the expense. Specific information regarding acceptable form of expense documentation is noted throughout this policy. The traveler is also responsible for documenting the business purpose or justification for each expense. This helps to document why the expense is eligible for reimbursement and should not be considered as taxable income.

The traveler should request reimbursement within 10 business days of the trip and must request reimbursement no later than 120 days after date of the expenditure or the end of the University's fiscal year, whichever is sooner. Late submissions may only be reimbursed with the approval of the department. Supporting documentation must be provided in order to describe the circumstances leading to the late submission in order to evaluate whether it is a taxable event. If the circumstances described would not have prevented the traveler from submitting within the proper timeframe (120 days), they are considered taxable income. Expense reimbursements requested more than one year from the date of expenditure are always considered taxable income to the traveler.

The traveler is responsible for completing the Travel and Business Expense report in accordance with University policy and procedure. If an individual other than the traveler prepares the Travel

and Business Expense report, the traveler is responsible for providing the preparer with the appropriate information to complete the form and reviewing the completed form for the accuracy of all information. The traveler must sign the Travel and Business Expense form and retain a copy for their records.

To receive direct deposit of reimbursement payments, the employee should submit the online form available at https://www.ais.columbia.edu/apr/dirdep_applic/dirdep_start.php.

Processor

In some departments, an individual may prepare expense reports on behalf of other employees in their area and/or enter these into AP/CAR, the system used to process Accounts Payable transactions. In these instances, the processor is responsible for confirming:

- Understanding of the nature of each expenditure and the business purpose for University reimbursement
- Completeness of documentation and accuracy of accounting
- Completeness and accuracy of the required information on the expense report form
- Allocation and segregation of expenses to the appropriate University account(s) and sub-code(s).

Approver

All requests for reimbursement must be approved by an individual with DAF Authority for their department(s). The approver's electronic signature in AP/CAR (or manual signature where authorized by Accounts Payable) certifies that the expenditures are approved business expenses that comply with University policy and that they represent appropriate use of departmental or grant funds. The DAF approval confirms:

- Understanding of the nature of each expenditure and the business purpose for University reimbursement
- Availability of funding
- Compliance with granting agency regulations and the specific terms of sponsored project awards, and proper segregation of expenditures
- Compliance with University reimbursement policy and procedures
- Propriety of disbursement of University funds

Regardless of DAF Authority, under no circumstances may an individual approve his or her own report or that of a person to whom he or she reports. Deans and VPs must have their reports signed by the appropriate approver (President, Provost, Senior Executive VP, Executive VP of Finance).

The approver is also responsible for requesting Accounts Payable's assistance on policy or procedure questions and for requesting a policy exception or adjustment.

Supplemental Approver (Dean, VP, Associate Dean, Senior Financial Officer)

Certain circumstances require the approval of a Dean, VP, Associate Dean or Senior Financial Officer. Those situations under this Travel Expense policy include expenses for:

- First or business class travel by air (flights in excess of 5 hours or medical need).
- First or business class travel by rail/bus (not including Amtrak's Acela train).
- Lodging greater than \$350 per night domestic and \$400 (US dollars) per night international by no more than 50%.
- Appreciation given for lodging in a private residence.
- Short-term rental accommodations.
- Reimbursed travel extended beyond the minimum days required for business purposes.
- Required travel by an employee's spouse, significant other and/or dependent. (Note: may be taxable)
- Meals exceeding the per meal thresholds (\$25 breakfast, \$35 lunch, \$50 dinner) by no more than 50%.
- Meals (fundraising, recruitment, speaking engagements) involving external parties exceeding the per person threshold of \$100 (excluding tips and taxes) by no more than 50%.
- Meals (fundraising, recruitment, speaking engagements) involving external parties exceeding the per person threshold of \$100 (excluding tips and taxes) by no more than 50%
- Use of per diems on non-grant accounts. . (Only in instances of international travel to destinations where local custom or culture makes it difficult to obtain receipts).
- Meals that require attendance by an employee's spouse, significant other, and/or dependent.
- Purchase of emergency supplies/equipment in excess of \$500.
- Issuance of a second travel advance before the first one has been reconciled
- Reimbursements submitted more than 120 days after the date of the expense or after the end of the fiscal year (whichever is sooner).
- Missing receipt for expenses of \$75 or more (\$25 for meals), all lodging.

Accounts Payable

Accounts Payable will process all approved expense reports and prepare and issue the payment to the employee. Accounts Payable also images, files and archives all original documentation

related to the reimbursement request. Accounts Payable will perform audits of these expense reports.

Accounts Payable will assist employees, processors, and approvers with policy and procedure questions.

Requests for exception or adjustment to policy will be reviewed by Accounts Payable and approval or denial will be communicated to the department.

Key Compliance Matters

The IRS and Federal regulations require certain standards to be met when documenting, recording and submitting reimbursable expenses. These include:

- Submitting expenses for reimbursement within a reasonable time limit
- Documenting the specific business purpose of an expense
- Providing receipts and proof of payment
- Segregating unallowable or excessive expenses

Reimbursement Submission Time Limit

The IRS requires travel expense reimbursements to be reported within a reasonable period of time. The determination of a reasonable period of time will depend upon the facts and circumstances, but is generally held to be no later than 120 days after the date of the expense. In addition, in order to adhere to generally accepted accounting principles, the traveler should be mindful of the University's June 30th fiscal year end, and all expenses for that year should be reported prior to year end to ensure that the expense is appropriately captured in the financial statements and in the department's budget for the appropriate fiscal period. **Expense reimbursements should be submitted to the department within 10 business days after return from the trip. Reimbursement requests must be submitted no later than 120 days after the date of the expense, or the end of the fiscal year whichever is sooner. Late submissions may only be reimbursed with the approval of the department.**

Reimbursements submitted more than 120 days after the date of the expense or at the end of the fiscal year (whichever is sooner) require Supplemental Approval. Please note that supporting documentation must be provided in order to describe the circumstances leading to the late submission in order to evaluate whether this is a taxable event. If the circumstances described would not have prevented the traveler from submitting within the proper timeframe, they are considered taxable income to the traveler. Expense reimbursements submitted after one year requires an exception request and are always considered taxable income to the traveler and will be reported on their annual Form W-2.

Business Purpose

All expenses must be for a valid business purpose that is necessary and reasonable in order to conduct University business. A business purpose must be documented for all expenditures for which a traveler is requesting reimbursement.

Business purpose must be specific. "Travel to Boston, MA to speak at Accounts Payable Network conference" is an appropriately documented business purpose. "Travel to Boston for conference" is not. **The business purpose of an expense may be obvious to the traveler, but not to a third-party reviewer.**

Receipts

The traveler is expected to obtain original receipts for all expenses for which they plan to have reimbursed. An original receipt may take many forms (i.e. cash register receipt, copy of an order form, web receipt or confirmation). **A receipt must identify:**

- the date of purchase
- the vendor name
- itemized list and unit price of the purchased items
- the total amount

If the traveler is unable to obtain an original receipt that contains all the required information, documentation should be submitted to demonstrate as many of the required items as possible. A copy of the traveler's credit or debit card statement identifying the date, location and amount of the expense, or a rental agreement, may be submitted along with a description of the purchase, identifying the amount of any expenses to be segregated (i.e. alcohol).

Complete documentation must be received for all expenses of \$75 or more (\$25 for meals) and all lodging. If documentation of an expense of \$75 or more (\$25 for meals) and all lodging is not available, the traveler may submit a written description of the item purchased, noting the date, the location, and the amount. Any request for reimbursement documented in this way must be requires Supplemental Approval and the missing receipt worksheet must also be completed and submitted to Accounts Payable.

A receipt in a foreign language is considered acceptable documentation, with the US Dollar conversion amount noted on the receipt (if currency conversion worksheet is not used). Responsibility lies with the department to certify that it is appropriate business expenditure and that the conversion rate is appropriate and to document the business purpose.

Proof of Payment

The traveler is expected to obtain proof of payment for all expenses for which they plan to have reimbursed. Proof of payment may take many forms but must demonstrate that payment was tendered and must identify the means by which payment was tendered by the traveler. This is often part of the original receipt. Examples of this may include notation of:

- "Cash Tendered"
- "Paid"
- A zero balance due
- Debit/Credit card payment (card type, last four digits of card and/or signature)

If no proof of payment is available in this form, a debit or credit card statement may also be provided. Please black out any private or unrelated information.

Segregated Costs

The Federal Government will not reimburse certain expenses, termed "unallowables" and has set forth guidelines prohibiting these costs from being charged to Federal grants and contracts, either directly or indirectly. These include expenditures for alcohol, entertainment, flowers or gifts or excessive costs, such as first or business class travel and lodging or meals over the designated University thresholds. To make sure that the University does not inadvertently charge any of these expenses to grants and contracts, "unallowable" expenses have been assigned a special series of (8500) sub-codes. For non-grant accounts "unallowables" are segregated to an 8500 series sub-code and for grant accounts "unallowables" are segregated to a non-grant account

The terms "unallowable" or "segregated" do not mean that the expenses are not reimbursable rather that they must be charged to a series 8500 subcode.

Please refer to the following documents for additional guidance:

Policy Statement 92-1 (http://www.columbia.edu/cu/controller/pdf/policy92_1.pdf)

Policy Statement 92-4 (http://www.columbia.edu/cu/controller/pdf/policy_924.pdf)

Arranging for Travel

It is suggested that a traveler make arrangements for travel through either a University-designated travel agency or a University preferred vendor (<http://tp194.purch.columbia.edu/purchasing/contracts/travelServices.asp>). There are numerous advantages to using a University preferred agency. These agencies are aware of University travel policies and reimbursement guidelines and will help select air carriers and hotels that conform to the policy, which speeds up reimbursement. Furthermore, these agencies often have access to discounts and preferential rates negotiated by the University. Finally, the agencies can help access and maintain the appropriate documentation of expenses. All travel agencies charge a per transaction service fee for ticket issuance.

If traveling to a group meeting or conference, inform the University-designated travel agency about any available discount air and hotel rates offered by the conference or association meeting. If the travel agency is restricted from booking at the special discount rate, the agent will inform the traveler how to make the booking.

Travelers may elect to use a travel agency outside of the preferred list of University agencies. The University will reimburse the traveler for any agency fees provided those fees are substantiated on an original receipt from the agency. When booking a trip through a non-University preferred agency, the traveler must take responsibility for selecting arrangements that comply with University policy and spending guidelines.

Travelers are also encouraged to make travel arrangements directly with the supplier via the Internet to obtain low rates.

Tax-Exempt Status

The University is a tax-exempt organization and individuals should request that tax not be collected. Unfortunately, the travel industry (e.g., airlines, rail, hotel, car rental, etc.) frequently will not recognize this status and insist that taxes be paid. In these instances, the employee will be reimbursed for the taxes paid. If the supplier requests a tax-exemption certificate, it can be obtained from Accounts Payable.

Air Travel

Economy/coach class airline tickets should be purchased aboard a regularly scheduled commercial carrier. While some restrictions or penalties may apply, reservations made 14 days or more in advance of the trip secure the lowest fares. For all travel (except for travel on a government grant):

- Carrier selection should be influenced by price (and not by the traveler's frequent flyer affiliation or other personal considerations)
- Travel on a US air carrier is preferred, but not required

Please visit the Purchase Office web site at:

<http://tp194.purch.columbia.edu/purchasing/contracts/travelServices.asp> for further information on available University-wide Purchasing Agreements (UwPA) for air travel.

Government sponsored grants require the traveler to fly on a US owned airline (Fly America Act). The US Flag Carrier Policy is available on the Research Administration website at

<http://www.columbia.edu/cu/opg/policies/usflag.pdf>. Exceptions to this requirement are listed in the policy. Please note the specific rules regarding code sharing in the Flag Carrier Policy, as they are restrictive and must meet specific criteria to qualify. If travel is charged to a governmental grant and a foreign carrier is used, the department or traveler may provide any of the following types of documentation to demonstrate it is allowable:

- documentation of the US Flag Carrier policy exception that was met
- a copy of the section of the grant award/budget that allows foreign air carriers
- written approval from the department's Research Administration project officer authorizing the expenditure

First or Business Class Travel

The University expects that the majority of air travel will be at the lowest available fare. In addition, the majority of University research grants only allow for travel in coach or economy class. Travelers may travel in business class as an exception (or first class if business class service is not offered on the flight) only if:

- the flight has a scheduled in air flying time in excess of five hours.
- a documented medical condition requires it.

The traveler must obtain Supplemental Approval for the use of first or business class to obtain approval of the exception request. First or business class airfare can only be charged to a government grant in cases where the grant explicitly allows such expenses. In all cases, the amount above economy fare must be segregated to a series 8500 subcode. The cost of the lowest available airfare should be obtained by the traveler at time of purchase.

If a traveler elects to fly in business or first class on a flight of less than five hours duration or if they fail to obtain Supplemental Approval, they will be reimbursed only for an amount equivalent to a coach airfare. The cost of the lowest available airfare should be obtained by the traveler at time of purchase.

Other Air Travel

Travel by non-commercial means (i.e. corporate jets, helicopter) is not allowed.

Receipts Required for Air Travel

The original passenger ticket/receipt, boarding pass, e-ticket or website statement or confirmation, or itinerary issued by a travel agent, must include:

- the dates and points of departure and arrival
- the travel "class" (unless there is only one class on the airline, like Jet Blue)
- the total amount of the flight
- proof of payment

A traveler can be reimbursed in advance of a flight for an airline ticket. To seek reimbursement prior to travel, the traveler must purchase the ticket at least 14 days prior to an approved trip and submit proof of payment, a copy of the ticket or itinerary, along with the valid business reason. The “travel end” date on the Travel and Business Expense report should reflect the return date of the trip.

Rail/Bus Travel

Rail or Bus tickets should be purchased at the lowest available commercial/economy rate. For travel by rail, the University maintains a contract with Amtrak with rates available to travelers through the University’s preferred travel agencies. Details of this program can be accessed at <http://www.campustravel.com/university/columbia/>. Travelers should use Amtrak’s unreserved or reserved coach class of service. If traveling by Amtrak’s “Acela Express” train, a traveler should obtain business class tickets, as this is the lowest class of travel.

The University expects that tickets are purchased at the lowest available fare. If under rare circumstances, a higher class of service is used, the traveler must obtain Supplemental Approval. First or business class fare can only be charged to a government grant in cases where the grant explicitly allows such expenses. In all cases, the amount above economy fare must be segregated to a series 8500 sub-code.

Be aware that the University will reimburse the cost of fare not to exceed the cost of the lowest available commercial airfare.

Documentation required

The original ticket, ticket stub or receipt for fares must include:

- the dates and points of departure and arrival
- the class
- total amount of the fare
- proof of payment

Ground Transportation

While traveling, it may be necessary to use multiple modes of ground travel. These include rental cars, taxis, private car services or personal vehicles. In all cases, the traveler should exercise reasonable judgment and either use a University preferred supplier or choose the most economical ground travel option available.

Rental Cars

Rent vehicles only when less expensive comparable transportation is unavailable. When available, use the University preferred car rental agency, Hertz, (<http://www.campustravel.com/university/columbia/>).

Reimbursement for car rentals may be for compact or intermediate/mid-size classifications for individual travelers. All authorized drivers must be listed on the car rental contract at the time of rental. Reimbursement will be made for larger vehicles in exceptional cases (i.e., several travelers in one car, equipment being transported, etc.), which must be documented. Travelers may be reimbursed for gas purchases for rental cars.

When using the University preferred car rental agency in the Continental US, do not purchase Loss Damage Waiver (LDW) and/or Liability insurance from the car rental agency, as the University has negotiated a separate agreement with the agency. Travelers will not be reimbursed for this expense if renting from the designated University rental agency. If renting from the designated University rental agency in an international location only, the Loss Damage Waiver and Liability insurance can be purchased.

If the University preferred car rental agency is not available, other car rental agencies may be used. Loss Damage Waiver and Liability insurance **MUST** be purchased when renting from these agencies both internationally and domestically. In such cases, the University's auto policy **WILL NOT** cover damages **ASSOCIATED WITH RENTED VEHICLES**.

Expenses for GPS (Global Positioning Mapping) devices when renting a vehicle are reimbursable with prior approval from your DAF.

Documentation Required

The traveler must obtain and submit an original receipt from the car rental agency that includes:

- the dates and points of rental
- the class
- total amount of the rental
- proof of payment

If a car is rented above the compact or intermediate/mid-size car rate, document the business purpose that required the additional car space.

Travel by Private Vehicle

When traveling for business purposes, a personal vehicle may be used in order to save time, transport equipment, reduce costs when several people are traveling together, or travel to locations within reasonable driving distance. If a personal vehicle is used primarily for the convenience of the traveler and the approved travel is to a location more than 500 miles beyond the point of origin, reimbursement will not exceed the lesser of the following: 1) the cost of per-mile reimbursement plus tolls; or, 2) the round-trip airfare between the nearest commercial airport serving the origin and destination cities, plus transfer costs to and from the airport.

For the business-related use of a personal vehicle, the traveler will be reimbursed at a rate based on the Federal IRS approved highway mileage guides. **Mileage reimbursement covers fuel, maintenance/repairs, insurance, transportation and operating costs, so these will not be**

reimbursed separately. The traveler will not be reimbursed for the cost of vehicle purchase or lease.

In addition to the mileage allowance, tolls and necessary parking charges may be reimbursed.

The University does not assume liability for damage to personal automobiles used on University business and does not assume liability for deductibles or any other uninsured loss to the vehicle. Expenses for vehicle repairs are not reimbursable. Under no circumstances will the University reimburse parking fines and moving violations on personal vehicles.

Personal Vehicle Mileage Rate for Travel:

- \$.405/mile for travel on or after February 1, 2005
- \$.485/miles for travel on or after September 12, 2005
- \$.445/miles for travel on or after January 1, 2006
- \$.485/miles for travel on or after January 1, 2007
- \$.505/miles for travel on or after January 1, 2008 until July 1, 2008
- \$.585/miles for travel on or after July 1, 2008
- \$.550/miles for travel on or after January 1, 2009

Documentation Required

Travelers should keep a record (e.g., spreadsheet, notebook or ledger; AAA triptic or mapquest printout) of their use of their private vehicle for business travel. The written record should include:

- the dates and points (City, State) of departure and arrival
- business purpose of the trip
- total mileage
- calculation of reimbursement (total mileage * mileage rate)

Other Forms of Ground Transportation

Travelers will be reimbursed for bus, subway, or other mass transportation, shuttle, taxi fares, or private car service plus reasonable tips when necessary for business purposes. Reimbursement will be provided for transportation between hotels, railroad stations, airports, restaurants, workplaces or meetings.

Documentation required

Travelers should attempt to obtain a receipt from the driver or transportation company. The original receipts for fares must include:

- the dates and points of origin and destination
- passengers names
- the total amount of the fare

- proof of payment

If it is not possible to obtain a receipt for ground transportation, the traveler should list the trip in a spreadsheet, notebook or ledger. The traveler should record the date of the trip, the points of origin and destination, the business purpose of the trip and the fare paid.

Lodging

The University will reimburse travelers for the cost of their rooms and any applicable taxes and fees when traveling on approved University business. When possible, the University's preferred hotel properties should be utilized and can be viewed at <http://www.campustravel.com/university/columbia/>.

The cost of a hotel stay in the US should not exceed \$350 per night (excluding taxes). International travelers should obtain room rates that do not exceed \$400 per night (US dollars, excluding taxes). Lodging costs in excess of \$350 per night in the US and \$400 per night in an International location (by no more than 50%) requires Supplemental Approval. All policy exceptions not listed as eligible for Supplemental Approval, or any requests for exception of amounts that exceed the thresholds allowable for Supplemental Approval, still require a formal written exception request approved by a Senior Departmental Officer for documentation and evaluation by Accounts Payable.

If a conference is held in a hotel where the rate exceeds these amounts, please attach the conference flyer identifying the location of the conference and the offered hotel accommodations.

In rare cases (i.e., a peak travel season, special event at a location), a traveler may be required to obtain a room whose costs exceed the guidelines. In these instances, the traveler must first obtain the approval of their Dean, VP, Associate Dean or Senior Financial Officer and obtain approval of the reimbursement request. Lodging costs in excess of \$350 per night in the US and \$400 per night in an International location (by no more than 50%) requires Supplemental Approval. All policy exceptions not listed as eligible for Supplemental Approval, or any requests for exception of amounts that exceed the thresholds allowable for Supplemental Approval, still require a formal written exception request approved by a Senior Departmental Officer for documentation and evaluation by Accounts Payable. The traveler should document the business reason for exceeding the guideline. The cost of a hotel above this amount can only be charged to a government grant in cases where the grant explicitly allows such expenses. In all cases, the amount above the threshold must be segregated to a series 8500 sub-code.

Documentation Required

The traveler must submit an original itemized hotel bill that must include:

- the dates of departure and arrival
- the detailed charges
- the total amount of the lodging
- proof of payment

Lodging in a Private Residence

Travelers who stay in a private residence with relatives or friends while traveling on business may be reimbursed for reasonable expenses incurred extending appreciation to hosts for their hospitality. This may include a small gift to the host or payment for meals, and should not exceed \$100. However, the traveler must first obtain the approval of their Dean, VP, Associate Dean or Senior Financial Officer and obtain their approval of the exception request. This circumstance requires Supplemental Approval from the department.

Documentation Required

The original itemized receipts and proof of payment for any expenses incurred extending appreciation.

Rental Accommodations

Depending on the length of stay, it may be economical for the traveler to stay in a rental accommodation. However, the traveler must first obtain the approval of their DAF and obtain their approval of the reimbursement request.

Documentation Required

The traveler must submit an original itemized rental bill or agreement that must include:

- the dates of stay
- the detailed charges
- the total amount of the lodging
- proof of payment (zero balance folio)

Meeting and Conference Fees

Meeting or Conference fees will be reimbursed by the University. It is preferable that either a P-card is used or the University is billed directly for these expenses. However, if the traveler pays the registration fee, they will be reimbursed.

Documentation Required

In order to receive reimbursement for a conference fee, the traveler must submit a flyer or other literature describing the conference, a registration form, agenda or original receipt for the conference fees. The documentation must include:

- the dates and location of the conference
- the total amount of the conference fees
- proof of payment

A traveler can be reimbursed in advance for conference fees paid. To seek reimbursement prior to travel, the traveler must submit proof of payment and a copy of the conference flyer or registration, along with the valid business reason. The “travel end” date on the Travel and Business Expense report should reflect the return date of the trip.

Airline Baggage Charges (Baggage Fee)

When traveling by air, airlines may charge for a first or second checked bag. The University will reimburse that charge if the bag is needed on a business trip, or when traveling with heavy or bulky materials or equipment that is required for business.

If the trip includes business and pleasure and the bag is used for pleasure (golf clubs, skis, etc), the extra charge is not reimbursable.

Miscellaneous Travel Expenses

In the course of travel, a traveler may incur additional expenses eligible for reimbursement. These include:

- Baggage handling and storage expenses
- Business office expenses (copy services, postage, etc.)
- Business-related phone calls (including cell phone), faxes, internet connectivity, including those necessary to obtain transportation and hotel reservations
- Up to 3 personal calls per day of reasonable duration
- Currency conversion, ATM and traveler’s check fees
- Excess baggage fee due to the size or weight of an item being transported at the request of the University
- Reasonable and usual gratuities to porters, bellhops and other service personnel
- Internet access
- Laundry or cleaning expenses on trips lasting over five (5) days, unless emergency circumstances are documented

A list of non-reimbursable expenses can be found in the Appendix B.

Documentation Required

Where appropriate, travelers should obtain and submit the original or cash register receipts for miscellaneous expenses. The receipt must include:

- the date
- the items purchased or services provided
- the total amount

- proof of payment

Combination packages

In order to save money, some travelers may consider booking a package (airfare, hotel, car rental) on a discount website such as Expedia, Orbitz or Priceline. Policies relating to airfare, hotel, and car rental continue to apply. University designated travel agencies may also provide package deals and additional traveler support for changes and cancellations.

Extending Travel beyond the Minimum Days Required

The University will typically not reimburse the cost of lodging, local transportation, meals or other costs in excess of the minimum days necessary for travel or conference attendance. The traveler must first obtain Supplemental Approval and obtain approval of the exception request.

A detailed business purpose must also be provided in conjunction with supplemental approval for extended travel beyond the minimum days required.

If the traveler and/or employee does not have a legitimate business purpose for general expenses (not including air or rail fare) incurred for their extended stay, reimbursement will not be granted for travel exceeding the minimum days required for business purposes.

Documentation Required

If general expenses related to an earlier departure and/or later return are being reimbursed, please provide the specific business purpose for the extended stay. All documentation requirements for the specific expenditure type apply.

Extending Travel beyond the Minimum Days Required (air or rail fare)

The costs related to an earlier departure and/or later return for airfare or rail fare may be reimbursed when the total cost of the airfare or rail fare is clearly documented and demonstrated to be equal to or lower than it would have been for the dates required for business travel.

Documentation Required

If air or rail expenses related to an earlier departure and/or later return are being reimbursed, the total cost of airfare or rail fare should be compared to the costs for traveling on the dates required for business travel. Documentation should include a price quote from either the air carrier and/ or rail carrier for the dates that would have been used if the travel was not extended. All documentation requirements for the specific expenditure type apply.

Use of Frequent Traveler Awards for Travel

Travelers will not be reimbursed for airline tickets purchased, partially purchased or accommodations and upgrades obtained using frequent flyer miles.

Expenses to Change or Cancel Travel Plans

The University will reimburse the costs of travel purchased (i.e. airfare, deposits) or surcharges imposed due to cancellations or changes in travel arrangements only when required for business needs.

Meals

The University reimburses employees for meals during travel on University business.

Business Meals

Business Meals are reimbursed on an actual basis and include:

- The cost of breakfast, lunch or dinner eaten by an individual traveler while away from the University on approved business travel.
- Reasonable and necessary meal expenses for business meetings involving only University personnel and students during which focused business discussions take place. The frequency of such meetings and the related expenses must be reasonable and appropriate to the purpose of the discussion and the nature of the business conducted. Such meetings include:
 - Breakfast, lunch and dinner meetings which are necessary to conduct of University business.
 - Formally organized meetings which are necessary to carry out the business of official committees appointed by the University, School or Department.
 - Meetings on an organized work group of employees or students that require the work of the group to progress through normal meal time.
- Reasonable and necessary meal expenses for peer groups for research collaboration or administrative meetings during which focused business discussions take place.

Except under rare circumstances, these meals should not exceed the following thresholds, excluding tips and tax:

- Up to \$25 for breakfast,
- Up to \$35 for lunch,
- Up to \$50 for dinner

Any meal costs in excess of the per meal threshold (by no more than 50%) require Supplemental Approval. All policy exceptions not listed as eligible for Supplemental Approval, or any requests for exception of amounts that exceed the thresholds allowable for Supplemental Approval, still require a formal written exception request approved by a Senior Departmental Officer for documentation and evaluation by Accounts Payable. In all cases, the amount above the threshold must be segregated to a series 8500 subcode.

These thresholds are not per diems, and should not be charged as such. Travelers must submit individual receipts showing the actual cost of each meal.

Business meals hosted by CU involving external parties

The University will pay for approved, necessary and reasonable business meal expenditures that are hosted by and paid for by a CU employee and include guests, business colleagues, donors, and prospective employees which results in a business benefit to the University. Examples include fundraising, recruitment, and recognition of a speaker. These may occur either locally or during out of town travel.

Any meal costs in excess of the per meal threshold (by no more than 50%) require Supplemental Approval. All policy exceptions not listed as eligible for Supplemental Approval, or any requests for exception of amounts that exceed the thresholds allowable for Supplemental Approval, still require a formal written exception request approved by a Senior Departmental Officer for documentation and evaluation by Accounts Payable. In all cases, the amount above the threshold must be segregated to a series 8500 sub-code.

The cost of alcoholic beverages consumed during a meal may be reimbursed. However, the cost may not be charged to a sponsored project and must be charged to a segregated expense sub-code (8510). In addition, reimbursements for business meals that meet the following criteria require segregation to an 8500 sub-code:

- Reimbursements for business meals that require attendance by an employee's spouse, significant other, and/or dependent require Supplemental Approval.
- Expenses for business meals conducted in private homes will only be paid when Supplemental Approval is provided.

Documentation Required

The original restaurant or cash register receipts for business meals must be obtained and submitted with the employee's expense report. The receipt must include:

- the date and location
- the type of meal (breakfast, lunch, dinner)
- the meal items purchased (identify alcohol)
- the total amount of the meal
- proof of payment

The cost of alcoholic beverages may not be charged to a sponsored research account and must be segregated to an 8500 sub-code.

A list of attendees (or a number, if there are more than 10 names), the relationship to the University, and the business purpose of the meal must also be clearly documented.

Use of Per Diems for Meals

The use of a per diem should be rare. Per diems may only be used for instances of international travel to destinations where local custom or culture makes it difficult to obtain receipts.

Travelers must receive prior approval to use per diems from their Dean, VP, Associate Dean or Senior Financial Officer.

If a per diem is to be claimed, the traveler must select per diems for the duration of the trip (i.e. can not alternate between per diem and actual receipts). The per diem must be claimed in accordance with the government's published per diem rate for M&IE found at: <http://www.state.gov/m/a/als/prdm/71822.htm>. If per diems are claimed, the traveler must print out the location and per diem rate from the governments published per diem rates as documentation. If a per diem reimbursement rate exceeds the federal rate, the excess amount over the federal rate is taxable to the traveler.

In cases where per diems are allowable for travel under the terms of a grant, the department or traveler may provide any of the following forms of documentation:

- a copy of the section of the grant award/budget demonstrating that it allows per diems, or written approval from the granting agency
- written approval from the departments' Research Administration project officer authorizing the expenditure

Reimbursement for Travel Expenses of Spouses, Significant Others and Dependents

The University will not reimburse transportation, lodging and meal expenses for a traveler's spouse, significant other, or dependent. Reimbursement may only be allowed in limited circumstances when the travel by the spouse, significant other or dependent is:

- Required by the University for a specific business event or meeting and is pre-approved by a Dean, VP, Associate Dean or Senior Financial Officer
- Related to "R&R (Rest & Recuperation)" travel allowable under the terms of a sponsored project
- In both circumstances, Supplemental Approval must be provided by the department

Departments that choose to reimburse spousal, significant other, and/or dependent travel without a legitimate business purpose should inform the traveler that the reimbursement for the non employee travel will be taxable income to the employee and will be reported to the IRS.

Documentation Required

In addition to the necessary receipts, the following business purpose must be explicitly documented:

- If required by the University for a specific business event or meeting, the detailed explanation of this requirement should be provided and signed by a Dean, VP, Associate Dean or Senior Financial Officer. This should be segregated to an 8500 subcode.
- If "R&R" travel is allowable under the terms of a sponsored project, provide a copy of the section of the grant award/budget demonstrating that allows R&R or a written approval from the departments Research Administration project officer authorizing the expenditure

- In both circumstances, Supplemental Approval must be provided by the department.

Employee Recruitment Travel

Travel for prospective employees and their families must be authorized by the school or department in order to be reimbursed. Reimbursements for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee.

Once an offer of employment has been accepted, departments and schools should refer to the Relocation and Moving Expenses section of the Business Expense policy.

Emergency Purchases of Supplies/Equipment during Travel

The University requires that travelers use the proper designated purchasing path to purchase supplies and equipment. A traveler may occasionally have to incur expenses for an emergency purchase of supplies or equipment. The traveler will be reimbursed for these emergency expenditures under \$500. Expenditures in excess of \$500 will not be reimbursed unless the traveler obtains Supplemental Approval. Expenditures in excess of \$2500 that ordinarily require a Purchase Order will not be reimbursed without approval from Purchasing.

Although the University is exempt from sales tax, if taxes are paid on an emergency purchase during travel, the traveler will be reimbursed. Where possible, the traveler should request tax exemption.

Travel Accident Insurance

The University's Business Travel Accident Insurance policy provides coverage for all active, full time employees and graduate and teaching assistants. Employees covered by a collective bargaining agreement are excluded from coverage, unless the agreement specifically provides for coverage under this policy. Supplemental insurance is not necessary and will not be reimbursed. Coverage is provided on a 24 hour basis while traveling on a business trip, away from the employee's place of regular assignment. Commuting to and from work is excluded from coverage.

Full time employees are provided coverage while on paid leave only while doing research under a project financed by another institution. Faculty members of the University are provided coverage while on sabbatical provided such arrangements have been made by the Provost's Office. Coverage during the summer vacation is excluded unless the individual is receiving additional compensation from the University during that time or the travel is paid by the University. Coverage is also excluded if the individual is employed by another institution while on sabbatical.

Coverage is further subject to the terms and conditions of the University's insurance contract. Specific details on insurance coverage are available through the Risk Management Department.

Reimbursement of Individuals Other than Employees and Students for Travel

A department may choose to reimburse an individual other than employees and students for travel, including:

- Prospective employment interviewees
- Lecturers, Guest Speakers and other official visitors
- Consultants

These individuals **must be informed of the University's travel policies in advance** of their travel. Expenditures that do not comply will not be reimbursed and are not advanced prior to the trip. These expenses must be supported by documentation, as they are subject to 1099 reporting if not supported, and are reimbursed through a check request.

For non-US citizens, a copy of Form I-94 or the passport page with the visa entry stamp must be provided prior to reimbursement. The University must ensure the individual is eligible to be reimbursed based on the visa type, in accordance with the chart at: <http://www.columbia.edu/cu/isso/faculty/paymentchart.html>.

If the department is reserving hotel accommodations for the visitor using a local hotel property, the individual should identify themselves as being with the University or by providing the identification number. A list of local hotel properties is available on the Purchasing Office web site at <http://tp194.purch.columbia.edu/purchasing/contracts/hotelRates.pdf>.

Documentation Required

The department should document the business purpose for which the individual's travel is being reimbursed. Reimbursement requests must be accompanied by a copy of the I-94 or passport page with the visa entry stamp, a listing of each expenditure by expense type (e.g., travel, lodging, meals, other) and the appropriate receipts and proof of payment. Detail must be provided to ensure that expenses are appropriately segregated.

Travel Advances

Subject to departmental approval, a traveler may request an advance of up to a maximum of \$500 to cover out-of-pocket, incidental expenses while traveling domestically. This should be requested within a reasonable period of time (10 to 20 days) before the official business trip. A travel advance is meant to cover expenses that cannot reasonably be charged to a charge card.

The following circumstances may require a travel advance exceeding \$500:

- International travel
- Travel by teams or large groups
- Travel for recruitment purposes
- Funds for program or research start-up or short-term operations
- Payments to conference/research participants

Requests for travel advances exceeding \$500 should include the description of the circumstance that would require the advance and a brief budget justification of expenses.

Reconciling Travel Advances

A travel advance should be reconciled within 10 working days after the completion of a trip. A traveler must reconcile an outstanding travel advance before being issued a new one, except when the second trip is within five working days of the first. The only exception will be when the advance is serving to fund programs or research start-up operations, and approved by the Dean, VP, Associate Dean or Senior Financial Officer.

Upon termination of employment, all employees must promptly reconcile all outstanding advances.

Failure to account for a travel advance within **120 days of the trip end date** will result in a written notification from Accounts Payable to the department and the traveler.

If the travel advance is not then reconciled within **one year of the trip**, the traveler should be advised the following will occur **without additional notification**:

- suspension of travel advance privileges
- the reporting of the advance as income to the IRS on the traveler's annual Form W-2
- withholding of taxes on the advance from the traveler's paycheck
- the employee continuing to be responsible for clearing the advance in order to have this properly charged to the departments accounts

Please note, once an unsettled advance has been added to the traveler's Form W-2, it cannot be reversed.

Payment by American Express Corporate Card

The American Express corporate card program at Columbia University provides employees with a convenient method of paying for University-approved travel and business expenses.

Obtaining a Corporate Card

A full-time officer with an annual salary greater than \$20,000 may request an application from the "Corporate Card" section of the Accounts Payable website. After receiving credit approval, the corporate charge card company will issue a card to the employee.

Approximately six weeks after receipt of an application, a card will be mailed to the applicant's home. One card is issued per applicant. The card program is an individual liability, individual pay program. Card issuance is based on the credit of the individual.

The card has no annual fee.

Uses of the Corporate Card

The card is for official University business and reimbursable travel expenses, such as airline tickets, lodging, meals and other approved travel expenses. Only business-related travel expenses, including the cost of emergency purchases made while traveling, and business meal expenses are reimbursable.

For most employees, the card eliminates the need for University travel advances. An employee can be reimbursed in advance for an airline ticket. To do so, he or she must purchase the ticket at least 14 days prior to an approved trip. He or she must also submit proof of payment, a copy of the ticket or itinerary, and a valid business reason with a completed Travel Expense report to Accounts Payable.

Except in emergency situations, do not use a corporate or personal credit card to make business-related purchases of supplies or equipment. An emergency situation must be fully documented. University procedures dictate that supplies and equipment be purchased through the University's Purchasing Department. This policy secures for the University the best prices available and insures compliance with various tax regulations.

Lost or Stolen Cards

Call the corporate charge card company immediately if your card has been lost or stolen.

Responsibility for Payment of the Card

The corporate charge card company mails statements directly to the employee who is responsible for paying all charges on a corporate account in a timely fashion. The University does not pay the corporate charge card company directly. The Accounts Payable Department will reimburse the employee for travel and business expenses. However, the University will not pay interest or late fees on the account. It is the responsibility of the employee to file timely expense reimbursement requests and to pay his or her corporate charge card account bill by its due date.

The cardholder is expected to comply with all terms stated in the disclosure agreement accompanying the issuance of the card.

Termination of Accounts

Employee participation in the University charge card program will terminate under any of the following conditions:

- When the cardholder is no longer employed by the University.
- When an account becomes delinquent (past 30 days) more than six times in any 12-month period.
- When an account is 60 days past due.

Payment by Diner's Club Card

Individual departments may charge the expenses of University teams, visiting professors and participants to a Citibank Diner's Club account. Upon request, the University-designated travel agency will charge travel expenses to this account.

Please note that the Citibank Diner's Club account is to be used strictly for travel expenses, such as airline tickets and hotel bookings. This account may not be used to pay for meals or other types of expenses.

Obtain an application for a Citibank Diner's Club account from the Accounts Payable website Forms page. Departments are billed directly in lieu of reimbursing an individual traveler. One Citicorp Card is issued to each interested department or unit. When submitting Citibank Diner's Club invoices, or any other direct travel billing, to Accounts Payable for payment, include the name of the traveler and the business purpose of the trip.

The Diner's Club Card is primarily designed for non-employees and for groups of University personnel. However, departments may request to use the card for individual employees if the department has a large number of frequent travelers. To do so, the department must agree in advance, in writing, to comply with the following:

- 1) to submit to Accounts Payable an approved invoice which includes, for each trip, the individual's name, itinerary, class of travel, total amount and business purpose
- 2) to submit, within 10 days after the trip, a completed and approved Travel and Business Expense Report documenting all pre-paid transportation expenses

Interested departments must forward this written confirmation to the attention of a supervisor in Accounts Payable.

CONTACTS:

Accounts Payable Service Center

854-2122

APService@columbia.edu

CROSS-REFERENCES TO RELATED POLICIES

Business Expense Policy

WEB ADDRESS FOR POLICY

APPENDICES

A. Regulations to which this policy responds

1. IRS Guidelines

In order for travel advances and reimbursements of travel and business expenses to be excluded from an individual's taxable income, the University's policies must meet the IRS definition of an "accountable plan" with the following three requirements:

- Advances and reimbursements must be made for business expenses only and must be reasonable and necessary. A *necessary and reasonable* expense is one for which a clear business reason exists and for which the cost is not excessive.
- Travelers must provide a Travel and Business Expense Report substantiating the amount, time, and business purpose of expenses within ten working days after the expenses are incurred. Original receipts must be submitted with the Expense Report.
- Employees must return any advance amount in excess of substantiated expenses within ten working days after the completion of the trip.

To meet these requirements, individuals must properly complete a Travel and Business Expense Report and provide documentation to substantiate the expenditures. The documentation must provide:

- Detailed documentation of the purchase
- Documentation of the business purpose of the purchase
- Proof of payment

2. Federal Guidelines

The Federal Government will not reimburse certain expenses and has set forth guidelines prohibiting these costs from being charged to Federal grants and contracts, either directly or indirectly. In order to meet these requirements, University travelers must be aware of the following:

- Federal regulations regarding air travel: Travelers on federal grants must comply with the US Flag Carrier Rule. With very limited exceptions, travel must occur on US air carriers
- Segregation of costs: Certain costs must be segregated to subcodes in the "8500" range to ensure proper exclusion from Indirect Cost Rate calculations... Sub codes in this range cannot be charged to government grant accounts. This applies to costs the government deems unrelated to University business (flowers, alcohol, entertainment) or excessive costs (business/first class travel, luxury hotels)

Questions as to which travel or related business expenditures are reimbursable under a particular grant or contract should be directed to the appropriate Research Administration project officer.

3. Expectations of a 501(c)3 organization

The IRS grants the University exemption as a 501(c) 3 organization in order to accomplish our mission, which exempts the University from paying its share of taxes. Since the University is directly supported by students and donors, and indirectly by the taxpaying public, we must be a careful steward of these funds. It may help to remember the “front page test” – will the expense seem appropriate to others if reported on the front pages of a local newspaper?

B. Non-Reimbursable Expenses

The following miscellaneous expenses are **non-reimbursable**. University policy considers these expenses to be either personal, unnecessary, or avoidable expenses incurred during travel. As a result, there may be tax consequences to the travelers if reimbursed.

These non-reimbursable expenses include:

- Airline or VIP club membership dues or one-day admission fees
- Airphone usage
- Baby-sitting
- Barbers and hairdressers
- Clothing or toiletry items
- More than 3 personal calls each day, unless emergency circumstances are documented
- Excess baggage costs related to personal property
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Frequent Flyer Miles(Travelers will not be reimbursed for airline tickets purchased, partially purchased or accommodations and upgrades obtained using frequent flyer miles).
- Helicopter services for local travel/entertainment
- Laundry or cleaning expenses on trips lasting five (5) days or less, unless emergency circumstances are documented
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage and briefcases
- Magazines, newspapers, personal reading materials
- Medical expenses while traveling

- Mini-bar alcoholic refreshments
- Movies
- “No show” charges for hotel or car service
- Personal entertainment
- Pet care
- Recreational expenses
- Saunas, massages, spa visits
- Shoe shines
- Souvenirs or personal gifts
- Snacks

If a business reason exists for any of these purchases, a policy exception (link) must be requested.

PROCEDURES

A. Travel Advance Request

The Travel Advance Request form may be obtained from Accounts Payable. This three-ply form has a unique “T” invoice number that is used to track and reconcile the advance.

1. When requesting an advance under \$500, provide a brief explanation of the intended use of the incidental funds in the “Purpose” section of the Travel Advance form.

2. If requesting an advance over \$500, the detailed circumstances justifying this increase must be explained, along with a budget showing the amount of the advance needed and the business purpose of the expenditures (including lodging, transportation, meals, etc.).

3. Complete the Travel Advance Request form:

- a. Enter the payee’s home address
- b. Enter the travel dates: the “start date” is the date of departure from the NY area and the “end date” is the date the traveler returns to the NY area
- c. Enter the travel destination(s) and itinerary
- d. Enter the specific, detailed business reason for the trip
- e. Enter the departmental account number(s), distribution amounts and total amount. Always use the account sub-code 2380 for travel advances
- f. Indicate “check pick-up” (in AP/CAR) if urgent circumstances require the department to pick up the check on campus rather than having it mailed to the individual’s home address
- g. Enter the dept. name and number
- h. Provide the dept. phone number
- i. Clearly print the traveler’s name and the DAF’s name in their respective fields along with their titles
- j. Have both the traveler and the DAF sign and date the request form (DAF may be electronic)

4. Submit the Travel Advance Request form to Accounts Payable within 10-20 days prior to the trip:

- a. Upon departmental approval clearly print the AP/CAR “A” voucher number on the form (in the field provided) in the upper right-hand corner
- b. Retain a copy of the request form and keep it on file
- c. Submit the completed form to Accounts Payable via Interoffice Mail or via one of the AP/CAR drop boxes

5. Follow up on the request:

- a. Please submit Travel Advance Requests within a reasonable period of time before the start of a trip. A reasonable period of time will provide for any delays that may occur during the approval process. A good practice for Travel Advance Requests is to submit the completed form to Accounts Payable 10-20 days prior to the start of the trip. It is important to submit these requests in a timely manner because the traveler may be dependent upon these funds to travel and last minute requests may result in a traveler not having the funds on time
- b. The department follows up by checking the AP/CAR queues in order to track the request and confirm that the paperwork was received by Accounts Payable. If for some reason the paperwork was not received by Accounts Payable the department may be required to resend or fax the paperwork.

B. Travel Advance Reconciliation

1. If any additional funds remain from the advance:

- a. The department collects any unused portion of the travel advance from the traveler
- b. The department deposits these funds into an FAS account
- c. The department receives an electronic cash receipt for the deposit in the form of an FFE batch report with “Teller Approved” status indicating that the transaction has been completed (unused cash has been refunded to the University)

2. Complete a Travel and Business Expense Report:

- a. Enter amounts and attach original receipts that account for the advance using the same procedure for travel and business expense reimbursements
- b. Enter the travel advance “T” number from the Travel Advance Request form in to the field provided on the expense report
- c. Attach the “Teller Approved” cash receipt to the expense report showing that any unused portion of the travel advance has been refunded to the University
- d. Accounting for the advance: Debit to appropriate expense subcode, Credit to 2380.

3. Final Steps:

- a. When completing the Travel and Business Expense Report enter the amount of the original travel advance into the “less travel advance” field on the bottom right-hand section of the report where totals are calculated
- b. The electronic version of the report will automatically calculate the amount owed to the University -or- the amount due to the traveler

- c. Confirm that any “amount due University” matches the actual amount returned by the traveler and reflected on the “Teller Approved” receipt
- d. Fully complete and submit the expense report to Accounts Payable using the same procedure for expense reimbursements

C. Request Reimbursement/ Preparing the Travel and Business Expense Reports

Please complete a Travel and Business Expense Report for reimbursement of all expenses associated with one trip. Each trip to and from the NY area should be on a separate report. The traveler should select the “Travel” check box on the Travel and Business Expense report, and use the travel end date as part of the invoice number.

Follow the procedure described below and provide supporting documentation as indicated. Provide the clear-cut and detailed business reason for each expense (purchase, business meal, travel, etc.).

In accordance with University policy, keep a copy of the report, the receipts and all supporting documentation on file in departmental records.

Complete a University Travel and Business Expense Report:

1. Payee Information

- a. Enter the payee’s name. The payee must be a University staff member, faculty member, post-doctoral fellow, research assistant, or student
- b. Enter the payee’s home address. Please provide the home address and not a Columbia University address or P.O. Box

2. Overall Purpose

- a. Provide the detailed overall description of the business being conducted during travel or on behalf of the University. All expenses must be for a valid business reason that is necessary and reasonable in order to conduct University business

3. Date Received by department

- a. Document the date the expense report was received by the department. This will provide information related to the reimbursement submission time limit to confirm that the expense report was turned into the University within the appropriate time frame.

4. Dates of Travel

- a. Enter the first and last date of the trip

5. Departure and Arrival Points

- a. Enter the points of departure and arrival (destination)

6. Date of Last Expense

- a. For travel the “date of last expense” refers to the date that the traveler returned to NY. This travel end date is used to format the invoice number for all travel expenses using the formula: **TE MMDDYY**. This number must reflect the last date of travel or *day the traveler returned (or is scheduled to return) to NY*. It is important to follow this format in order to track expenses. Reimbursement processing may be delayed if expenses from outside the payment period are included on the report

7. Date of Earliest Expense

- a. Enter the date of the earliest expense contained in the report

8. Department Information

- b. Enter the department name
- c. Provide the department and sub department numbers (the complete three-digit dept. and two-digit sub dept. numbers)
- d. Enter the department phone number

9. Travel Advance Number

- a. When there is a travel advance given prior to a trip, enter the unique “T” invoice number from the original Travel Advance Request form

10. Currency Exchange Rates

- a. Travel and Business Expense Reports can only be submitted in U.S. dollars
- b. Using a charge card eliminates the need to calculate foreign currency conversions. The charges are already converted to U.S. dollars on the billing statement, usually at favorable rates. These rates may be used when available. If the conversion is noted on a charge card statement, please submit a copy of the statement to the department. This is not required to be submitted to Accounts Payable (document that conversion was taken from charge card).
- c. When documenting an international trip, provide an explanation and translation of the foreign receipts and their conversions. Accounts Payable uses Oanda.com as its exchange rate resource. Use only the default “Interbank Rate”. A traveler may use the average exchange rate for the trip derived from the first date and last date of expenses or actual rates (daily rate from Oanda, cash exchange rate, credit card conversion rate) may also be documented and used in the conversion.
- d. Certain countries rates, like Rwanda, can not be found on Oanda. Other alternatives include [xe.com](http://www.xe.com) (<http://www.xe.com/ucc/full.shtml>) and [FXTOP.com](http://fxtop.com) (<http://fxtop.com/en/historates.php3>).
- e. Accounts Payable has available a Currency Conversion Worksheet that enables the traveler to perform conversions into U.S. dollars automatically

- f. If you are not using the worksheet please write the conversion amounts in US dollars on each receipt
- g. Please remember to attach the conversion rates (actual or first and last) printed from Oanda.com to the department. These are not required to be submitted to Accounts Payable.
- h. Attach the Currency Conversion Worksheet to the report

11. Check Pick-up Option

- a. Accounts Payable will automatically mail the reimbursement check to the payee's home address. If urgent circumstances require, one may also pick up a check, instead of receiving it at home in the mail, by selecting "check pick-up" on the form
- b. The department processor must select "check pick-up" on the invoice processing screen available in AP/CAR
- c. When the check is ready, it will appear in the processor's AP/CAR "Checks Ready for Pick-up" queue and it may be picked up in person (with a valid ID) from either the CUMC or Morningside campus

12. Personal Vehicle Mileage

- a. If you have used your personal vehicle for University business, enter the total number of miles
- b. The form has the current mileage rate, which is also found in the policy
- c. The form will calculate the mileage reimbursement amount, enter it in the "Description of Expenses" table
- d. Include in the table the date(s) and the points of departure and arrival
- e. Mileage reimbursement covers fuel, maintenance, insurance, transportation and operating costs. Fuel costs are included in the per-mile reimbursement rate. *If you request reimbursement for mileage, you will not be reimbursed for fuel costs. Fuel costs are only reimbursed for University owned vehicles!*

13. Description of Expenses

- a. **Air/Rail Fare:** Detail any amounts paid for air or rail fare(s). Please remember to attach a copy of the boarding pass, web confirmation or flight itinerary that shows the class of travel
- b. **Hotel:** Itemize the cost of the hotel room per night (include tax, but no other expenses). State the number of nights and the hotel rate plus tax. Please do not include other hotel expenses (meals, calls, videos, etc.) on this line. *Enter all other miscellaneous expenses from a hotel bill separately*
- c. **Other Expenses:**
 - i. In chronological order, describe each expense. Indicate the date, place, amount and description for each expense
 - ii. Use the following abbreviations: for meals, indicate "B" for breakfast; "L" for lunch; "D" for dinner

- iii. For each day, list that day's travel meal expenses. For example: B-\$14, L-\$18, D-\$50, However, each *business* meal should be detailed on a separate line. Include the valid and necessary business reason (agenda), the type of meal (B, L or D) and the full names and titles of attendees if under 10 individuals (if over 10 people please document the *number* of attendees). List other miscellaneous business travel expenses separately, one per line

14. "Segregated" Expenses

- a. The Federal Government will not reimburse certain expenses, termed "unallowables" and has set forth guidelines prohibiting these costs from being charged to Federal grants and contracts, *either directly or indirectly*
- b. "Unallowable" expenses are those not clearly related to University business
- c. The terms "unallowable" or "segregated" do not mean that the expenses are not *reimbursable* but that they must be charged separately
- d. Expenditures for alcohol, entertainment, or gifts are examples of "unallowables" and must be charged separately to an 8500 series sub-code account or to a non-grant account. To make sure that the University does not inadvertently charge any of these expenses to grants and contracts, "unallowable" expenses have been assigned a special series of (8500) sub-codes. For non-grant accounts "unallowables" are segregated to an 8500 series sub-code and for grant accounts "unallowables" are segregated to a non-grant account
- e. Most Federal sponsored research grants do not allow the grant funds to be used to pay for entertainment expenses or gifts. Employees seeking reimbursement for these types of expenditures should consult their area business office in order to identify a University account that may be charged using an object code in the 8500 series. Please consult with Research Administration if you have any questions regarding the types of expenditures that may be charged to a grant. Accounts Payable will ask that you provide a copy of the terms showing the expense is allowable or confirmation from the appropriate project officer that the expense is allowable.

15. Total Amounts

- a. Enter the sum of all expenses, both segregated and unsegregated (Column A and Column B). The electronic version of the report will calculate this automatically
- b. Enter the amount of prepaid airfare, or other expenses already paid by the University
- c. Deduct prepaid expenses from total expenses in order to arrive at the subtotal. The electronic version of the report will calculate this automatically
- d. Enter the amount of any travel advance in the "less travel advance" field on the Travel and Business Expense Report

- i. When distributing costs be sure to assign this amount to the same account code from which the travel advance was issued. Use the sub-code “2380”.
 - ii. If the travel expenses do not cover the amount of the travel advance please follow the travel advance reconciliation procedure
- e. The grand total (provided there is no unused portion of a travel advance) is the “amount due traveler”

16. Account Distribution Amounts

- a. Designate the appropriate Columbia FAS account(s) that will be used to pay for the reimbursement. If unclear about what account(s) to use, consult your departmental business office. Indicate the appropriate FAS account sub-code that best matches the description of the expenditure.
- b. Enter the FAS account number(s) to be charged. If charges are to be divided among multiple FAS Accounts, use an additional line for each account.
- c. Enter the total of the account charges in the account sub-code totals field. *Double check that the account distribution total matches the amount due traveler total*
- d. Use the 8500 sub-code series when distributing “unallowable” expenses

17. Payee’s Signature/Date

- a. To authorize reimbursement the payee must sign and date the report

18. Departmental Authorization

- a. After completing the “Description of Expenses” table and attaching the supporting documentation have the DAF review, sign and date the report (not required if approved electronically in AP/CAR)
- b. Please clearly print the DAF’s name in the space provided

19. Attach Supporting Documentation

- a. Submit original receipts and supporting documentation as indicated throughout the policy. Missing receipt documentation must be prepared for expenses of \$75 or more (\$25 for meals and lodging, which always requires an original, itemized bill issued by the hotel)
- b. Submit any supporting worksheets or forms
- c. Tape receipts to *one* side of 8.5” by 11” sheets of paper and present them in chronological order
- d. All documentation is scanned into the system when it is received by Accounts Payable. It is very important not to use staples because they will jamb the scanner and delay the process

D. Exceptions to Policy

There may be certain limited, unexpected circumstances for which the department may request a one time exception to current policy. To request an exception to the current policy, complete the following steps:

1. Complete the Request for Exception or Adjustment form
 - a. Include a description of the amount, date and nature of the reimbursement request
 - b. Provide the reason why an exception is being sought. Include detailed information describing the circumstances that warrant an exception
2. Forward the request to your Dean, Associate Dean, Vice President or Senior Financial Officer for approval
3. The Director of Accounts Payable will review the request and in consultation with the Dean, Associate Dean, Vice President or Senior Financial Officer determine if the exception will be granted

E. Adjustments to Policy

In certain limited circumstances, there may be a recurring business situation that may result in the adjustment of current policy for a specific department or individual. To request an adjustment to the current policy, complete the following steps:

1. *Complete the Request for Exception or Adjustment*
 - a. Include a description of the amount, date and nature of the reimbursement request
 - b. Provide the reason why an adjustment is being sought. Include detailed information describing the circumstances that warrant an adjustment
2. Forward the request to your Dean, Associate Dean, Vice President or Senior Financial Officer for approval
3. The Director of Accounts Payable will review the request and in consultation with the Dean, Associate Dean, Vice President or Senior Financial Officer determine if the adjustment to policy will be granted.

FORMS & INSTRUCTIONS

Travel and Business Expense Form

Expense Report Extra Page

Currency Conversion Worksheet

Request for Policy Exception or Adjustment