

TRAVEL & BUSINESS EXPENSE REPORT INSTRUCTIONS

Columbia University in the City of New York
OFFICE OF THE EVP OF FINANCE

SECTION 1: TRAVEL OR BUSINESS The Travel & Business Expense Report has two uses:

1) Travel Expense reimbursements per trip

A trip may consist of multiple destinations and is defined by leaving, and then returning to NYC (tri-state area). An overnight or extended stay is often involved.

All expenses associated with one trip are reported and tracked by the last date of expense or return date to NYC (called Travel End Date).

Expenses from one trip may be reported on multiple Expense Reports so long as the reports each share the same invoice number (based on the return to NYC date).

2) Business Expense reimbursements submitted on a regular basis (i.e., bi-monthly)

Business Expenses are expenses incurred locally/on campus during the normal course of business, including local transportation, meals, or emergency supply purchases.

These expenses are reported for a period of time and tracked by the last date of expense being reported (called Period End Date).

- Steps**
- 1 Select one box: **Travel Expenses** or **Business Expenses** depending upon the type of expenses being reimbursed (see above).
 - 2 Enter the date of the earliest expense or **First Date of Expense**
 - 3 Enter the last date of expense based on the travel return date (**Travel End Date**) or date of last job related Business Expense (**Period End Date**).

SECTION 2: PAYEE INFORMATION

- Steps**
- 4 Enter the **Employee (Payee) Name**
 - 5 Enter the **Payee's Home Address** (P.O. boxes, campus, office or temporary addresses are not allowed).
 - 6 Check the **address change box** to indicate that the Dept. Processor must contact Vendor Maintenance with new address information.

SECTION 3: CERTIFICATION & COMPLIANCE

Each expense must conform to University policy, Departmental policy and the rules of the IRS, Federal Government or any Granting Agency.

- Steps**
- 7 The employee must **sign and date the report**, certifying the legitimate, reasonable and necessary business nature of all expenses being reimbursed.
 - 8 Enter the **Department Authorized Approver's (DAF's) Name**
 - 9 The Department Authorized Approver (**DAF**) must **sign and date the Report**, certifying the legitimate, reasonable and necessary business nature of all expenses being reimbursed.
 - 10 Enter the **Dept. Name / Dept. Number**
 - 11 Enter the **Dept. Contact Name and Phone Number**

SECTION 4: OTHER INFORMATION

- Steps**
- 12 For Travel: enter a **Travel Advance (T) Number** if the payee received an advance (all Travel Advances must be reconciled on an Expense Report showing the necessary expenses for which the advance was used).
 - 13 For Travel: enter the main **Departure and Arrival Points**
 - 14 Use the **Personal Vehicle Mileage** section to calculate personal vehicle mileage reimbursement amounts (the University does not reimburse for gas on private vehicle usage because it is included in the Federal Mileage Reimbursement Rate).

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Select the **check pick-up box** to prompt the Dept. Processor to select this option in AP/CAR.

SECTION 5: BUSINESS PURPOSES & ITEMIZED EXPENSES

- Steps**
- 16** Enter the **Overall Business Reason** for incurring either Travel or Business expenses on behalf of the University (please be specific).
 - 17** Enter **itemized expenses** (organized by date). Describe each expense in detail and include the circumstances (**Business Reasons**) that demonstrate why the expense was necessary and reasonable in order to conduct University business. Use the following abbreviations (B) Breakfast (L) Lunch (D) Dinner (BusM) Business Meal.
 - 18** **Segregate all "unallowable" expenses to Column B** including: all amounts spent on alcohol and amounts above any threshold limit placed on meals, lodging, flight class, etc..

SECTION 6: ACCOUNTING

- Steps**
- 19** Enter any **pre-paid amounts** or **travel advance amounts** in the bottom right-hand tally section.
 - 20** The Dept. Processor will enter **each FAS account number to be charged** (using the 8000 sub-code series for "unallowable" expenses). The Dept. Processor will make sure that the account distribution total matches the total amount being reimbursed (these two totals must also match each other in AP/CAR).

SECTION 7: OPTIONAL WORKSHEETS

- Steps**
- 21** Use the **Extra Page** for more itemized expense entries
 - 22** Use the optional **Average Rate Currency Conversion Worksheet** to convert foreign amounts into U.S. dollars using an average rate of exchange.
 - 23** Use the optional **Daily Rate Currency Conversion Worksheet** to convert foreign amounts into U.S. dollars using an actual rate for each line item expense .

SECTION 8: FINAL STEPS

- Steps**
- 24** **Save and print** the report (print entire workbook if used). The report and worksheets should print one per page. If the workbook is not printing one per page, go to: File>Page Setup> and select "Fit to 1 page(s) wide by 1 tall" (you may need to select this option for each page depending on your system preferences).
 - 25** **Attach all supporting documentation** including event flyers, flight information, all itemized hotel bills and receipts taped to 8 1/2 x 11 sized paper.
 - 26** **Copy** the report and all receipts to keep a record on file.
 - 27** The Dept. Processor enters the report into **AP/CAR** and receives **department approval** through AP/CAR.
 - 28** The Dept. Processor writes the approved **(A) Voucher Number on each page** of the report along with any **Invoice Numbers** or page numbers and the **Date Received by the Department**.
 - 29** The Dept. Processor submits the report and all supporting documentation via interoffice **mail to Accounts Payable**.
 - 30** Accounts Payable will contact the Dept. directly through **AP/CAR** if there is any missing information needed to complete the expense report.
 - 31** Accounts Payable works with the Dept. by **double checking expenditures and providing guidance** on policy matters relating to University payments.
 - 32** **Accounts Payable reviews and archives** the report and **issues payment**.

TRAVEL & BUSINESS EXPENSE REPORT

Columbia University in the City of New York OFFICE OF THE EVP OF FINANCE	DATE RECEIVED BY DEPARTMENT	VOUCHER #
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Important: Use this form to report **travel** and all associated expenses from ONE TRIP (leave and return to NYC area, including multiple destinations) OR, for misc. **business** expenses and/or local transportation (within the tri-state area, where no overnight stay occurred).

Please check only one box - not both!

Then, enter ONE date in one (using format **MM/DD/YY**), according to the report category box checked (Travel OR Business).

<input checked="" type="checkbox"/> Travel Expenses >>>	FIRST DATE OF EXPENSE	TRAVEL END DATE	AP/CAR Invoice Number for Travel Expenses <<<
	04/30/08	TE 05/24/08	
<input type="checkbox"/> Business Expenses >>>	FIRST DATE OF EXPENSE	PERIOD END DATE	AP/CAR Invoice Number for Business Expenses <<<
		PE	

Please note: For **TRAVEL EXPENSES** the AP/CAR invoice number format is TEMDDYY and refers to the **return date to NYC** or TRAVEL END DATE. For **BUSINESS EXPENSES** (including local transportation) the AP/CAR invoice number format is PEMDDYY and refers to the **LAST DATE OF EXPENSE** (Period End date).

EMPLOYEE (PAYEE) NAME Andrew Haas			TRAVEL ADVANCE # T		
PAYEE'S HOME ADDRESS STREET 149 E. 61 St. - Apt. 4b			DEPARTURE & ARRIVAL POINTS		
			FROM		TO
			NYC		Chicago
CITY STATE ZIP New York, NY 10021					
PAYEE'S SIGNATURE X		DATE 9/29/08	Please check box if your home address <input checked="" type="checkbox"/> has changed. <small>Your Dept. AP/CAR Processor must</small>		
			PERSONAL VEHICLE MILEAGE		
			NOTE: # OF MILES		RATE
			0.45		AMOUNT
I certify that these expenses were actual and reasonable and incurred in accordance with University policy for the official business of Columbia University. I certify that no portion of this claim was free of charge, previously reimbursed from any other source, or will be paid from any resource in the future.					
DAF'S NAME (Print):			DEPT. NAME / NUMBER		
DAF'S SIGNATURE X		DATE			
I certify that I have reviewed all claims associated with this reimbursement. I have found them to be in accordance with both Columbia University policies and procedures and the policies of any sponsoring agencies funding these activities and I hereby authorize payment.					
CHECK PICK-UP (OPTIONAL) Check box to request check pick-up. NOTE: Dept. Processor must select "Check pick-up" option in AP/CAR.					

OVERALL BUSINESS PURPOSE (for conference, attach flyer or forms)		DEPARTMENT CONTACT	
Meetings and detector shifts at the D0 Experiment at Fermilab		NAME	
		PHONE	

ITEMIZED EXPENSE DESCRIPTIONS				UNSEGREGATED EXPENSES A	SEGREGATED EXPENSES B
EXPENSE NO.	DATE OF EXPENSE	BUSINESS PURPOSES	In the space below, describe each expense, including the business purpose. For meals/meetings of 1-10 people, document names and relationships to CU. For groups of over 10, document total number of attendees only. For ALL expenses remember to segregate "unallowable" amounts to column B (such as any alcohol, etc.).		
1	4/30/08	American Airlines		\$269.00	
2	5/19/08	Taxi to airport		\$32.58	
3	5/19—5/24	Meals (B-\$5,L-\$5,D-\$5 = \$15 x 5 days)		\$75.00	
4	5/24/08	Taxi from airport (no receipt)		\$30.00	

Totals from Extra Page		
Totals from Average Rate Currency Conversion Worksheet		
Totals from Daily Rate Currency Conversion Worksheet		
TOTALS	\$406.58	

ACCOUNT NUMBER ----- SUB-CODE	AMOUNT	TOTAL EXPENSE (COLUMNS A&B)	
			\$406.58
		LESS PREPAID EXPENSES	
		SUBTOTAL	\$406.58
		LESS TRAVEL ADVANCE	
		AMOUNT DUE UNIVERSITY	
ACCOUNT DISTRIBUTION TOTAL		AMOUNT DUE EMPLOYEE	\$406.58

AVERAGE RATE CURRENCY CONVERSION WORKSHEET INSTRUCTIONS

Columbia University in the City of New York
OFFICE OF THE EVP OF FINANCE

WORKSHEET NOTES

This worksheet is designed to help organize and perform currency conversions. This worksheet may be used as supporting documentation attached to a Travel & Business Expense Report along with the converter results printed from Oanda.com.

Follow the instructions below on how to obtain the average rate of exchange. This calculation is done on the worksheet so that one may enter itemized expenses in the foreign currency and it will automatically convert and show amounts and totals in U.S. dollars.

POLICY NOTES

Expense Reports are submitted in U.S. dollars (with documentation and translation of any foreign receipts and their conversions).

We recommend that conversions are performed using this worksheet which references the average rate of exchange. Please use the average exchange rate between the date of the first expense and the date of the last expense being reimbursed.

It is not mandatory to use this worksheet or the average rate of exchange. One may also use the daily/actual exchange rates for each expense that is incurred. When using the actual daily rates please print each rate conversion and attach these print-outs as part of the supporting documentation. Write the conversion result for U.S. dollars on each receipt to be attached.

SEGREGATED EXPENSES

Please remember the following items must be segregated:

All alcohol amounts

All entertainment expenses

Meal amount overages: amounts OVER \$25 (B) \$35 (L) \$50 (D) not including tip

Lodging amount overages: amounts OVER \$400 per night international (\$350 per night domestic)

Travel amount overages: amounts OVER the lowest available fare

OBTAINING EXCHANGE RATES TO BE USED ON THE WORKSHEET

Accounts Payable uses Oanda.com as its exchange rate resource.

Go to Oanda.com and select the "FXCONVERTER" on the left-hand menu under "Currency Tools".

Keep the "convert amount" selection at "1" and enter the FIRST DATE OF EXPENSE.

Convert FROM the foreign currency TO U.S. dollars.

Print this page to be used as supporting documentation attached to the expense report.

Enter the U.S. dollar amount results (**with 4 decimal points**) into the "First Date of Exchange Rate" field in the Average Exchange Rate Calculator provided on the worksheet.

Go back to the "FXCONVERTER" and repeat the conversion using the LAST DATE OF EXPENSE.

Print this page to be used as supporting documentation attached to the expense report.

Enter the U.S. dollar amount results (**with 4 decimal points**) into the "Last Date of Expense Rate" field in the Average Exchange Rate Calculator.

The Average Exchange Rate Calculator will automatically provide the average exchange rate to be used for each trip, or portion of a trip (depending upon locations/currency being used).

The Worksheet will automatically reference the average exchange rate when converting foreign dollar amounts.

The Worksheet will automatically convert the amounts into U.S. dollars and carry the totals to the Expense Report.

If you are unable to locate a rarely used currency on Oanda.com go to <http://fxtop.com/>. This site will perform currency conversions using the daily rate as a default. For historic rates go to the menu on the bottom of the main page and click: "converter in the past".

STEP-BY-STEP INSTRUCTIONS

- 1 Obtain the exchange rate from the first day of expense and the last date of expense** following the instructions above.
- 2 Enter the First Date of expense Exchange Rate** into the Average Exchange Rate Calculator
- 3 Enter the Last Date of expense Exchange Rate** into the Average Exchange Rate Calculator
- 4 For meals and hotel amounts use the calculator to find the threshold amounts allowed** in the foreign currency.
- 5 For meal and hotel expenses use the amount allowed (plus tip) and (minus any alcohol).**
- 6 Describe each expense including the job related business purpose**
- 7 First enter the full amount** on the receipt into the Total Foreign Currency Amount column
- 8 Next enter the allowable (unsegregated) amount** from the foreign receipt based on threshold amounts, etc.
- 9 The balance of "unallowable" amounts** will be automatically segregated from what was entered as allowed for each item.
- 10 The worksheet will automatically perform the conversion into U.S. dollars** based on the average rate calculated in the Average Exchange Rate Calculator.

DAILY RATE CURRENCY CONVERSION WORKSHEET INSTRUCTIONS

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WORKSHEET NOTES

This worksheet is designed to help organize and perform currency conversions. This worksheet may be used as supporting documentation attached to a Travel & Business Expense Report along with the converter results printed from Oanda.com.

Follow the instructions below on how to obtain the daily (actual) rate of exchange. This calculation is done on the top part of the worksheet in order to show threshold amounts in the foreign currency and must also be entered for each expense so that the foreign currency amounts will automatically convert into U.S. dollars.

POLICY NOTES

Expense Reports are submitted in U.S. dollars (with documentation and translation of any foreign receipts and their conversions).

We recommend that conversions are performed using this worksheet which references the daily rate of exchange as it is entered for each expense. It is not mandatory to use this worksheet (or the average rate worksheet).

When using the actual daily rates on this worksheet please print each rate conversion and attach these print-outs as part of the supporting documentation. Write the conversion result for U.S. dollars on each receipt to be attached or number each receipt to match the expense number on the worksheet.

SEGREGATED EXPENSES

Please remember the following items must be segregated:

All alcohol amounts

All entertainment expenses

Meal amount overages: amounts OVER \$25 (B) \$35 (L) \$50 (D) not including tip

Lodging amount overages: amounts OVER \$400 per night international (\$350 per night domestic)

Travel amount overages: amounts OVER the lowest available fare

OBTAINING EXCHANGE RATES TO BE USED ON THE WORKSHEET

Accounts Payable uses Oanda.com as its exchange rate resource.

Go to Oanda.com and select the "FXCONVERTER" on the left-hand menu under "Currency Tools".

Keep the "convert amount" selection at "1" and enter the DATE OF EXPENSE.

Convert FROM the foreign currency TO U.S. dollars.

Print this page to be used as supporting documentation attached to the expense report.

Enter the U.S. dollar amount results (**with 4 decimal points**) into the "Daily Exchange Rate" field in the Thresholds Amounts Calculator provided on the worksheet. This will show the foreign threshold amounts for meals and lodging.

Obtain the conversion results for each day/date or actual expense being reported. Keep a record of each conversion as part of the Expense Report documentation.

The Worksheet will automatically reference the daily exchange rate entered for each expense (line item).

The Worksheet will automatically convert the amounts into U.S. dollars and carry the totals to the Expense Report.

If you are unable to locate a rarely used currency on Oanda.com go to <http://fxtop.com/>. This site will perform currency conversions using the daily rate as a default. For historic rates go to the menu on the bottom of the main page and click: "converter in the past".

STEP-BY-STEP INSTRUCTIONS

- 1 Obtain the exchange rates for each date of expense following the instructions above.
- 2 Enter the Exchange Rate into the Threshold Amounts Calculator
- 3 For meals and hotel amounts use the calculator to find the threshold amounts allowed in the foreign currency.
- 4 For meal and hotel expenses use the amount allowed (plus tip) and (minus any alcohol).
- 5 Describe each expense including the job related business purpose
- 6 Enter the Exchange Rate being used for each itemized expense in the Daily Exchange Rate column.
- 7 Next enter the full amount on the receipt into the Total Foreign Currency Amount column
- 8 Next enter the allowable (unsegregated) amount from the foreign receipt based on threshold amounts, etc.
- 9 The balance of "unallowable" amounts will be automatically segregated from what was entered as allowed for each item.
- 10 The worksheet will automatically perform the conversion into U.S. dollars based on the daily rate entered for each line.