

TRAVEL & BUSINESS EXPENSE REPORT INSTRUCTIONS

Columbia University in the City of New York
Accounts Payable

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 via the Vendor Request web form. |

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 Expense Report Validator's Name |
| | 9 The Expense Report Validator 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). For all advances, the account used should always be 17110 |
| | 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). |

SECTION 5: BUSINESS PURPOSES & ITEMIZED EXPENSES

- Steps**
- 15** Enter the Overall Business Reason for incurring either Travel or Business expenses on behalf of the University (please be specific).
 - 16** 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.
 - 17** 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**
- 18** Enter any pre-paid amounts or travel advance amounts in the middle right-hand tally section and answer the question by circling Y or N.
 - 19** The Dept. Processor will enter each ARC chart field value to be charged (using the 66310-66499 Account chartfield series for segregated expenses). The Dept. Processor will make sure that the chart field distribution totals match the total amount being reimbursed (these two totals must also match each other on the ARC Voucher).

SECTION 7: OPTIONAL WORKSHEETS

- Steps**
- 20** Use the Extra Page for more itemized expense entries
 - 21** Use the optional Average Rate Currency Conversion Worksheet to convert foreign amounts into U.S. dollars using an average rate of exchange.
 - 22** 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**
- 23** 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).
 - 24** Attach all supporting documentation including event flyers, flight information, all itemized hotel bills and receipts taped to 8 1/2 x 11 sized paper.
 - 25** Copy the report and all receipts to keep a record on file.
 - 26** The Dept. Processor enters the voucher into ARC and receives department approval through ARC.
 - 27** The Dept. Processor writes the approved Voucher Number on each page of the report and the Date Received by the Department.
 - 28** The Dept. Processor submits the report and all supporting documentation via the Procurement EDM process.
 - 29** Accounts Payable will contact the Dept through email if there is any missing information needed to complete the expense report.
 - 30** Accounts Payable works with the Dept. by double checking expenditures and providing guidance on policy matters relating to University payments.
 - 31** Accounts Payable reviews and approves the voucher and issues payment.

AVERAGE RATE CURRENCY CONVERSION WORKSHEET INSTRUCTIONS

Columbia University in the City of New York
Accounts Payable

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).

For Foreign Currency Exchange on Travel Advances

For Travel Advances, the exchange rate used at the time of currency exchange must be used when submitting expenses related to the advance.

Exchange rates can be obtained by making notations on the original receipts obtained from establishments at the time of the currency exchange transaction.

For Foreign Currency Exchange on Employee Reimbursements

For Employee Reimbursements, either an average rate or a date of expense rate can be used for currency exchange on expenses paid while traveling abroad.

The date of expense rate can be obtained by making notations on the original receipts obtained from establishments at the time of the currency exchange transaction.

For purchases made on a credit card, use the exchange rate for the transaction provided on the credit card statement.

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

1. Go to <http://www.oanda.com/currency/historical-rates/> and obtain the exchange rate for the date of the first expense
2. From the same web page, enter the date of the last expense
3. Using the Avg_Rate Worksheet, enter each rate into the appropriate first and last date exchange rate fields (Step 1 and Step 2)
4. The Average Exchange rate is calculated by the Worksheet

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

Columbia University in the City of New York
Accounts Payable

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.

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).

For Foreign Currency Exchange on Travel Advances

For Travel Advances, the exchange rate used at the time of currency exchange must be used when submitting expenses related to the advance.

Exchange rates can be obtained by making notations on the original receipts obtained from establishments at the time of the currency exchange transaction.

For Foreign Currency Exchange on Employee Reimbursements

For Employee Reimbursements, either an average rate or a date of expense rate can be used for currency exchange on expenses paid while traveling abroad.

The date of expense rate can be obtained by making notations on the original receipts obtained from establishments at the time of the transaction.

For purchases made on a credit card, use the exchange rate for the transaction provided on the credit card statement.

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

The exchange rate used on the transaction must be either highlighted or written on the original receipts or besides the original receipt on the sheet to which taped for the reimbursable expenses.

Original receipts are required.

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.