

BIPEC - EXISTING POLICY REFRESHER – June 2015

Business Intelligence and Process Enhancement Committee

Department of Surgery Existing Policy Refresher

Contents:

1. TBER	p. 2
2. P-Card	p. 4
3. Cell Phone	p. 8
4. Petty Cash	p. 10
5. Forms	p. 11

1 TBER Highlights

Forms:

For setting up new vendors please use the IRS revision of December 2014 version of W-9.
Please use the 2015 version of the TBER form. Please see page 11 for forms and location URL's.

>Items most often responsible for delays in processing: no itemized receipt – alcohol must be broken out, lacking proof of payment, no Supplemental Approval form.

>Expenses submitted over 120 days after they are paid may be added to the employee's W2 as taxable income. The 120 days starts from the first date of expense on the TBER for Business Expenses, and the last day of travel for Travel Expenses.

TE Policy excerpt:

[http://policylibrary.columbia.edu/files/policylib/imce_shared/Interim Travel Expense Policy 4.pdf](http://policylibrary.columbia.edu/files/policylib/imce_shared/Interim_Travel_Expense_Policy_4.pdf)

p.3

'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. 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.'

See below for a brief refresher on what documentation is needed with TBER submission. Please also refer to the policy/form links for specifics. **It's important to keep in mind that the time to collect documentation to support a claim for reimbursement is when payment (booking a flight online, paying the check at a restaurant, etc.) is made.**

a1) TBER Form including:

Name and address of Payee/Employee

Signed and dated by both Payee and Approver

Detailed business purpose

Chartstring to charge

Segregated expenses (alcohol, flowers, expenses over threshold,) should be reflected in Segregated Expenses column.

Dates: for travel expenses (TE) use the first date of expense and the last date of travel. For business expenses (PE) use the first and last dates of expense.

1 TBER Highlights contd.

a2) If the Recipient is not an employee of CU, for example, is a Residency Fellow, a **Check Request** and **Non-Employee Expense Worksheet** is required for expense reimbursement.

b) **Extra pages of expenses**, if applicable.

c) **Supplemental Approval Form** – needed for:

Expenses that exceed thresholds by LESS than 50%. Thresholds: \$25 breakfast, \$35 lunch, \$50 dinner, before taxes and tip. \$350 and \$400 for domestic and international lodging, respectively, per night.

First or Business class flights lasting longer than five hours.

Gifts to employees exceeding threshold of \$100 by no more than 50%. In general the University will not approve gifts given to employees unless they are for: business performance, years of service or “de minimus” (gifts of small monetary value).

Submission of expenses later than 120 days after date of first expense, for business expenses, or last day of travel.

Missing Receipt Worksheet for an expense of \$75 or more, \$25 for food and all lodging.

Please see the complete list on the form:

http://finance.columbia.edu/files/gateway/forms/SupplementalApproverManualForm_1.pdf

d) **Exception to Policy Form** – for expenses exceeding thresholds by MORE than 50%.

e) **Missing Receipt worksheet**, if necessary.

f) **Conference flyer/meeting agenda**, if applicable.

g) **Detailed Receipts**. For meals an **ITEMIZED** bill is required.

h) **Credit Card Statement(s)** showing payment.

Please see the following policy/form links:

Business Policy:

http://policylibrary.columbia.edu/files/policylib/imce_shared/Business_Expense_Policy.pdf

Travel Expense Policy:

http://policylibrary.columbia.edu/files/policylib/imce_shared/Interim_Travel_Expense_Policy_4.pdf

Policy Exception Form:

<http://finance.columbia.edu/files/gateway/forms/request%20for%20policy%20exception.pdf>

2 P-Card Highlights

>We would like to highlight three aspects of P-Card use:

1. Food:

P-Card holder must have food privileges on the Card. It is not to be used to purchase food off campus (delivery to campus is allowed.) Policy excerpt:

P-CARD USE FOR ON-CAMPUS FOOD PURCHASES

The P-Card may be used (with DPAD approval) to make small purchases of food from local food merchants for consumption at a work-related meeting or class at a University-owned or leased property. Such purchases may not include catering services that involve execution of a contract by the University and/or provision of labor by a vendor at an event. The P-Card **may not** be used to purchase food while traveling on University business or for meals eaten in a restaurant or eating establishment. For all food purchases made under this policy the following information must be entered into ARC when reconciling transactions:

- ☐ Purpose of the event or meeting
- ☐ Type of meal (breakfast, lunch or dinner)
- ☐ Date and location of the event or meeting
- ☐ Names of attendees (or a number if there are more than 10 names)
- ☐ Cost per person

All such purchases should be consistent with the University's policies with respect to cost per person and any other related provisions. Please refer to the Policies for additional information. In addition, Reconcilers are **required** to scan and attach all receipts to P-Card food transactions in ARC.

2. Hotels:

P-Card holders must have hotel privileges and use only UwPA vendors. Policy excerpt:

P-CARD USE WITH NYC PREFERRED VENDOR HOTELS

The P-Card may be used (with DPAD approval) to make business-related hotel reservations at preferred local hotel vendors for guests and visitors of the University. For a list of current hotel vendors please visit the Purchasing website [INFO INCLUDED BELOW]. The P-Card **may not** be used with any other hotel. The P-Card **may not** be used for University Employee stays at preferred local hotels. **All** payments at a preferred local hotel vendor must have the following information entered into ARC when reconciling transactions:

- ☐ Name of the guest
- ☐ Dates of the stay (check in and check out dates)
- ☐ Business purpose of the stay
- ☐ Cost per day

Cardholders must also maintain a copy of the itemized hotel portfolio detailing all the charges as documentation for the purchase. In addition, Reconcilers are **required** to scan and attach all receipts to P-Card hotel transactions in ARC. All such purchases should be consistent with the University's policies with respect to cost per person and any other related provisions. Please review the [Travel & Business Expense Policies](#).

2 P-Card Highlights (contd.)

The information on Hotels below can also be found at:

<http://finance.columbia.edu/content/travel-services-local-preferred-hotel-rooms-university-guests-and-visitors>

Preferred NYC Hotels

Columbia has negotiated rates with eleven (11) preferred hotels in New York City ([Please click here for 2015 Hotel Rates](#)).

The preferred hotels are located throughout Manhattan and offer guests a variety of amenities. For additional information on the Columbia Preferred Hotels, including contact information, rates, blackout dates, a booking tool, and our collegiate reciprocity program can be found by going to the [Columbia University Travel Portal](#) and clicking on the link for Hotels.

The Columbia Preferred Hotels in New York are (distance from Morningside Campus):

- ▶ [Aloft Harlem](#) (.06mi)
- ▶ [Days Inn Broadway](#) (1.4mi)
- ▶ [Hotel Beacon](#) (2.3mi)
- ▶ [Hotel Belleclaire](#) (2.4mi)
- ▶ [Hotel Newton](#) (1.3mi)
- ▶ [Hudson Hotel](#) (3.5mi)
- ▶ [Marriott Courtyard Central Park](#) (3.3mi)
- ▶ [NYLO](#) (2.1mi)
- ▶ [The Empire Hotel](#) (2.8mi)
- ▶ [The Excelsior Hotel](#) (1.9mi)
- ▶ [The Lucerne](#) (2.2mi)

2 P-Card Highlights (contd.)

- ▶ [Club Quarters](#) (Multiple Locations)
- ▶ [Club Quarters Columbia Member Rates](#)
- ▶ [Club Quarters Gold Status*](#) & [Benefits of Membership](#)

*Gold Rewards status does not apply to individuals paying through the Columbia University PCard or otherwise being reimbursed with University funds

Please refer to the 2015 Hotel Rates link in the first paragraph above for rates and further information on the properties. The rates negotiated by the university can be obtained **only** by contacting the hotel directly by telephone and requesting the Columbia rate. There is no guarantee that you will receive the CU negotiated rate through the hotel website.

In addition to single room rates, many of the preferred hotels offers group packages. To obtain group rates, please contact the hotel directly.

For Questions Contact [Caroline Joseph](#) Contract Officer (212) 851-0420

3. Contracted Services/Consultants

No consultants or services of an individual should be charged to the P-Card.

Please also see the Appendix A list, excerpted from the P-Card policy, below:

Appendix A

The following is a list of items that **CANNOT** be purchased on the P-Card. This list is not all-inclusive; if there are any questions about whether or not the P-Card can be used for a purchase, please contact the P-Card staff at pcard@columbia.edu or contact the Finance Service Center at 212-854-2122.

- ☐ Personal items
- ☐ Items requiring governmental licenses or permissions or that are controlled under U.S. export controls
- ☐ Split transactions*
- ☐ Alcohol (beverage or otherwise)
- ☐ Travel (airline, car rental, lodging, taxi, car services, shuttle buses, etc.)
- ☐ Entertainment (movie tickets, sporting event tickets, etc.)
- ☐ MetroCards, purchased for any reason
- ☐ Food eaten offcampus for any reason (meals, receptions, etc.)
- ☐ Food purchased for on-campus meetings where the P-Card was not approved for this type of use (see Cardholder Procedures section IV.D.)

2 P-Card Highlights (contd.)

Appendix A contd.

- ☐ Flowers, greeting cards, candy, fruit baskets
- ☐ Purchases from Edible Arrangements
- ☐ Gifts of any kind
- ☐ Gift cards and gift certificates of any kind for any reason
- ☐ Promotional items with University Logo or trademark or any branded product
- ☐ Fines of any kind
- ☐ Purchases using personal PayPal accounts
- ☐ Maintenance and Service agreements
- ☐ On-site Equipment repairs
- ☐ Cash advances, cash back on purchases, cash refunds on returns
- ☐ Controlled substances
- ☐ Live animals
- ☐ Radioactive materials and specialty gases
- ☐ Contracted services from an individual or 1099 vendors
- ☐ Honorariums
- ☐ Printing Services (i.e., business cards, brochures, photocopying, etc.)
- ☐ Furniture
- ☐ Fuel
- ☐ Leases /Rentals
- ☐ Insurance
- ☐ Employee relocation and relocation related expenses
- ☐ Moving services
- ☐ Catering
- ☐ Parking
- ☐ Charitable Contributions
- ☐ Fees for Foreign Nationals of any kind (Visa's etc.)
- ☐ Online auctions (i.e. EBAY)

* Cardholders are not permitted to divide a purchase into multiple transactions to avoid their single transaction limit. An example of a split transaction would be the following scenario: Total purchase is \$3000 and the Cardholder has a single transaction limit of \$2500. The Cardholder has the vendor split the order into amounts of \$1000, \$1000 and \$1000 so the original transaction is not declined.

Full P-Card policy text:

http://policylibrary.columbia.edu/files/policylib/imce_shared/PCard_Policy_Revised_February_2014_Final.pdf

3 Surgery Department Cell Phone Policy

Account Info:

- Verizon and AT&T cell phone contracts are set for two years.
- There is NO insurance coverage or Apple Care on cell phone lines.
- Users can contact Verizon directly at 800-922-0204 to troubleshoot device issues only, no purchases can be made over the phone with Verizon directly.

Cell Phone Info:

- The Department preferred smartphone device is Apple iPhone. If a user would like another model device it would have to be approved for use by the Comp Ops division.
- The Department will only cover \$200 towards a new device (iPhone current model, 16 GB). If a user would like to upgrade device size/memory they are responsible for the difference in cost. (Payable by check/money)
- The dept. does NOT purchase phone cases, extra chargers or additional accessories for devices. This is the responsibility of the user. (We should note that all users should have a proper case for their phone)
- If a user should lose, damage or destroy the phone rendering it inoperable they are responsible with replacing the device. (This includes water damage and shattered screens).
- If a user is having issues with e-mail/calendar/contacts they should contact our Comp Ops help desk directly at 212-342-1374 or online at <https://portal.surgery.columbia.edu/help/>.
- If a device is lost or stolen **DO NOT** contact Verizon/AT&T and turn off service. Please contact both Venus Rosa and Comp Ops immediately as the device will need to be remotely wiped of all data. Once this is done, service can be suspended.

International Usage/Services:

- It is the responsibility of the user, DA or Practice Manager to contact Venus Rosa a **week** prior to leaving the country to request international services on a device. Requesting the services once a user has left the country will not be accepted.
- Please note although a device may have international service, a user can be charged for roaming while outside the US.

Cell Phone Order/Set-up:

- All cell phone orders (new or existing users) must be sent directly to Venus Rosa by a Division Administrator or Practice Manager. If the DA is not placing the order directly, they should be cc'd on the e-mail. A valid chart string is needed as well.
- A user is allowed to port their personal number to the Surgery cell phone account. Account information and prior authorization is needed to make this request.

3 Surgery Department Cell Phone Policy

- Ports should be requested at the time of phone order so that the phone being shipped has ported number set to it.

Terminating and Porting Service/Lines:

- Please contact Venus Rosa when a user's cell phone service is to be terminated immediately.
- If an employee has a set term date, it is important to make arrangements a week prior to transfer liability of service to the employee or simply terminate the service on a specific date.

Usage/Long Distance Charges:

Please note monthly invoices are reviewed to insure that non-business expenses are not paid by the department. This includes personal international phones calls/texting and roaming, as well as vacation usage beyond the monthly allowable coverage.

4 Petty Cash

>Petty Cash is for small disbursements of \$80 or less.

>Please remember that petty cash funds cannot be used to reimburse a purchase made on a credit or debit card.

Policy excerpts:

POLICY STATEMENT

The purpose of a Petty Cash Fund is to allow for the reimbursement of minor business expenses in an efficient and cost effective manner. The use of Petty Cash Funds should be limited to reimbursement of faculty, staff, and visitors for small expenses, **generally not to exceed \$80 (taxi fares, postage, emergency office supplies, etc)**. With approval of the Institutional Review Board (IRB), Petty Cash Funds may also be used for incentive cash payments for human subject research.

Allowable Uses

Petty cash is a vehicle for payment/reimbursement of small dollar items, but is frequently not the most cost effective way to make purchases. Petty cash should be used for small or emergency business expenses where it is impractical to be billed, use a P-Card or to have a check issued beforehand. Business managers are encouraged to mainly use petty cash as a last resort when other payment options are not feasible (refer to Columbia University's Business Expense Policy).

Necessary and reasonable food (such as sandwiches and beverages – not including alcohol) brought into the office for business meetings, costing \$80 or less. Expenses for food exceeding **\$25** must be accompanied by original, itemized receipts and must adhere to the thresholds established in the University's Business Expense Policy (refer to the Columbia University Policy Library <http://www.columbia.edu/cu/administration/policylibrary/index.html>).

Local transportation, parking, and tolls. (Note: all airfare, train tickets, and car rentals reimbursements must be submitted using a Travel & Business Expense Report.)

For qualifying payments to human subjects engaged in research activities.

Petty cash may NOT be used to reimburse purchases made on credit cards or debit cards.

Under NO circumstance may an individual, including the Custodian, approve his or her own petty cash expense or that of a person to whom he or she reports. It is the responsibility of the Custodian to ensure that each set of Petty Cash Reimbursement records is complete, accurate, and accompanied by original documentation/receipts. The Custodian should keep copies of all reimbursement and replenishment documentation for their own departmental files.

Custodians should not provide reimbursements for expenses that are older than 120 days; such expenses must be processed using a Travel and Business Expense Report and require

Full Petty Cash policy text:

http://policylibrary.columbia.edu/files/policylib/imce_shared/Petty_Cash_Policy_v19_-_FINAL.pdf

Form

W-9(Rev. December 2014)
Department of the Treasury
Internal Revenue Service**Request for Taxpayer
Identification Number and Certification****Give Form to the
requester. Do not
send to the IRS.**Print or type
See Specific Instructions on page 2.**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.**2** Business name/disregarded entity name, if different from above**3** Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

- ☐ Individual/sole proprietor or single-member LLC
- ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
- Note.** For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
- ☐ Other (see instructions) ▶ _____
- ☐ C Corporation
- ☐ S Corporation
- ☐ Partnership
- ☐ Trust/estate

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6 City, state, and ZIP code**7** List account number(s) here (optional)**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

				-							
--	--	--	--	---	--	--	--	--	--	--	--

or

Employer identification number

				-							
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Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

**Sign
Here**Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ²
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ¹
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Columbia University in the City of New York

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Travel & Business Report Form (TBER) and Workbook

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Cash Management			
Controller / GL	AP Stop Payment	To stop a payment to a vendor or to request a check re-issuance.	05/07/2012
Insurance & Risk Management			
Global Support	Bank Account Request Form	To submit a request to the Office of the Treasurer to open, change or close a University bank account.	09/11/2014
Management & Budget			
P-Card	Bid Summary Form (Facilities only)		
Payroll / PAC			
Procurement Services	Business Associate Addendum	Used when accessing, and/or creating Protected Health Information on behalf of CU. (Protected Health information is info that is subject to Federal privacy and security regulations pursuant to the Health Insurance Portability Act - HIPPA.) Note: To be used every time patient information is disclosed to a supplier.	
Purchasing			
Research Policy / Indirect Costs			
Sponsored Projects Finance			
Treasury			

Revised January 5th, 2015

TRAVEL & BUSINESS EXPENSE REPORT

Page ____ of ____

Columbia University in the City of New York
Accounts Payable

DATE RECEIVED BY DEPARTMENT

VOUCHER #

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 dates in the boxes on the right (using format MM/DD/YY), according to the report category box checked (Travel OR Business).

☐ **Travel Expenses >>>**

FIRST DATE OF EXPENSE	TRAVEL END DATE
	TE

ARC Invoice Number
for Travel Expenses
<<<☐ **Business Expenses >>>**

FIRST DATE OF EXPENSE	PERIOD END DATE
	PE

ARC Invoice Number
for Business
Expenses <<<**Please note:** For **TRAVEL EXPENSES** the ARC Invoice Number format is TEMMDYY and refers to the **return date to NYC** or TRAVEL END DATE.For **BUSINESS EXPENSES** (including local transportation) the ARC Invoice Number format is PEMMDYY and refers to the **LAST DATE OF EXPENSE** (Period End date).

EMPLOYEE (PAYEE) NAME

PAYEE'S HOME ADDRESS STREET

DEPARTURE & ARRIVAL POINTS

FROM

TO

CITY STATE ZIP

FROM

TO

PAYEE'S SIGNATURE

DATE

Please check box if your home
address has changed.
NOTE: Your Dept. ARC Processor must
contact Vendor Maintenance with new info.☒ 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.

Expense Report Validators NAME (Print):

DEPT. NAME / NUMBER

Expense Report Validators Signature

DATE

☒

I have reviewed the Travel & Business Expense report and determined that the expense reimbursements are reasonable and necessary in accordance with University policy and procedures.

PERSONAL VEHICLE MILEAGE

OF MILES

RATE

AMOUNT

0.575

Are you reconciling a Prepaid/Travel Advance? Y or N
If yes, enter Pre-Paid Voucher T # below**PRE-PAID ADVANCE # T**

DEPARTMENT CONTACT

NAME

1

PHONE

ITEMIZED EXPENSE DESCRIPTIONS

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.).	UNSEGREGATED EXPENSES A	SEGREGATED EXPENSES B

Totals from Extra Page

Totals from Average Rate Currency Conversion Worksheet

Totals from Daily Rate Currency Conversion Worksheet

TOTALS

GL Unit	Account	Dept	PC BU	Project	Activity	Initiative	Segment	Site	AMOUNT	TOTAL EXPENSE (COLUMNS A&B)
COLUM										LESS PREPAID EXPENSES
COLUM										SUBTOTAL
COLUM										LESS TRAVEL ADVANCE
COLUM										
COLUM										AMOUNT DUE UNIVERSITY
ACCOUNT DISTRIBUTION TOTAL									\$0.00	AMOUNT DUE EMPLOYEE

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.

**Manual Supplemental Approver Report
for Travel & Business Expenses**

Voucher #: _____

Payee: _____

Please check the boxes to indicate the reason(s) Supplemental Approval is being obtained.

Please Note: Facts and circumstances pertaining to the requested exception that warrants Supplemental Approval must be fully documented. In addition the business justification and business reason for Supplemental Approval exception must be provided to the supplemental approver for review.

Transportation/Travel

- ☐ 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 exceeding the thresholds (\$350 per night domestic and \$400 (US dollars) per night international excluding tax) 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

- ☐ Meals exceeding the per meal thresholds (\$25 breakfast, \$35 lunch, \$50 dinner 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.
- ☐ Expenses for meals or entertainment conducted in private homes.

Entertainment

- ☐ Expenses for meals or entertainment conducted in private homes.
- ☐ Entertainment expenses to be reimbursed in excess of \$1,000.
- ☐ Rental of clothing for an event.
- ☐ Entertainment expenses for employee events in excess of \$500.

Gifts

- ☐ A business performance or "de minimus" gift to an employee exceeding the threshold of \$100 by no more than 50%. (Note: Item is taxable)
- ☐ A years of service/retirement gift to an employee exceeding the threshold of \$400 by no more than 50%. (Note: Item is taxable)
- ☐ A gift to a non-employee exceeding the threshold of \$600 by no more than 50%. (Note: Item is taxable)

Other

- ☐ Purchases of supplies or emergency supplies, books, 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. Please note that supporting documentation must include legitimate circumstances contributing to late submission in order to evaluate whether this is a taxable event.

☐ Missing receipt for expenses of \$75 or more (\$25 for meals), all lodging. Please note that supporting documentation must include missing receipt documentation to comply with IRS standards for reimbursement.

COLUMBIA UNIVERSITY
IN THE CITY OF NEW YORK

REQUEST FOR POLICY EXCEPTION or ADJUSTMENT

This request is for an exception or adjustment to the University Travel or Business Expense policies and must be submitted to Accounts Payable for approval. **Please note: Requesting an exception is not a guarantee that the exception will be granted.**

Payee’s Name *(please print)*: _____ Date: _____

Payee’s Signature: _____

Department: _____ Dept. #: _____

Approver Name *(please print)*: _____ Title: _____

Approver Signature: _____ Phone #: _____

REQUESTED EXCEPTION: _____

REASON OR JUSTIFICATION FOR EXCEPTION: _____

ACCOUNTS PAYABLE APPROVAL

Notes:

Approval Signature: _____ Date: _____

MISSING RECEIPTS WORKSHEET

Columbia University in the City of New York OFFICE OF THE VP OF FINANCE			PAYEE NAME		INVOICE #
DESCRIPTION OF RECEIPTS					
RECEIPT NO.	RECEIPT DATE	VENDOR NAME / LOCATION	DESCRIPTION OF GOODS OR SERVICES	REASON RECEIPT IS MISSING	AMOUNT
TOTAL AMOUNT OF MISSING RECEIPTS					\$0.00

PAYEE'S NAME			
PAYEE'S SIGNATURE		DATE	
I certify that these expenses were actual and reasonable and incurred in accordance with University policy for the official business of Columbia Univ.. 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.			
DEPT. APPROVER'S NAME			
APPROVER'S SIGNATURE		DATE	
I certify that I have reviewed all claims associated with this worksheet. 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.			