

Columbia University in the City of New York  
**TRAVEL & BUSINESS EXPENSE REPORT**

REV. 101399

OFFICE OF THE TREASURER & CONTROLLER  
MC 3203

VOUCHER# \_\_\_\_\_

PAYEE'S SOCIAL SECURITY NUMBER		PAYEE'S NAME		DATE OF LAST EXPENSE <b>PE</b>	
PAYEE'S HOME ADDRESS		STREET		DATE TRIP BEGAN	DATE ENDED
CITY		STATE		ZIP	
OVERALL PURPOSE (For conference, attach flyer or registration form)		DEPARTURE & ARRIVAL POINTS		DEPARTMENT NAME	
		FROM TO		DEPT./SUB-DEPT.#	
		FROM TO		TRAVEL ADVANCE # <b>T</b>	
PAYEE'S SIGNATURE		DATE		CURRENCY EXCHANGE RATE (During trip)	
I certify that these expenses were charged and incurred in accordance with University policies and that I am not being reimbursed by any other source.					
DAF'S SIGNATURE		DATE		<input type="checkbox"/> "CALL FOR PICKUP" (Optional) NAME PHONE NUMBER	
DAF'S NAME (Printed or Typed)		PERSONAL VEHICLE MILEAGE (# of miles X rate = amt.):			

**DESCRIPTION OF EXPENSES**

EXPENSE NO.	DATE OF EXPENSE	BUSINESS PURPOSE	In the table below, describe each expense. Use abbreviations listed in the instructions. For business meals, include the business purpose and attendees.	UNSEGREGATED EXPENSES <b>A</b>	SEGREGATED EXPENSES <b>B</b>
		<b>Air/Rail Fare</b>			
		<b>Hotel</b>			
<b>TOTALS</b>					

ACCOUNT NUMBER	-----	SUBCODE	AMOUNT	TOTAL EXPENSES (COLUMNS A & B)
				LESS PREPAID EXPENSES
				SUBTOTAL
				LESS TRAVEL ADVANCE
				AMOUNT DUE UNIVERSITY
<b>ACCOUNT/SUBCODE TOTALS (COLUMNS A &amp; B)</b>				<b>AMOUNT DUE TRAVELER</b>

## INSTRUCTIONS

REV. 101399

Please follow the procedure described below and provide supporting documentation as indicated. In accordance with University policy, keep copies of all documents, including receipts. Please direct all questions to the Travel Section of the Accounts Payable Department.

### PAYEE INFORMATION

Print or type the following personal information: 1) payee's social security number; 2) payee's name; 3) payee's home address (provide a permanent address, not a Columbia University address); and 4) payee's signature and date of signature.

### TRAVEL/EXPENSE INFORMATION

**Overall Purpose:** Enter a brief but specific description of the purpose for the trip or purchase(s). An example of an acceptable description is: "To attend Asian Art Conference." A short general phrase, such as "Meeting," or "Research Collaboration," is **not acceptable**. When attending a conference or seminar, **attach a copy of the agenda**, conference flyer, or registration form.

**Date of Last Expense:** Enter the date of the last receipt or the date of the last expense detailed in this report. The payee's next Expense Report should not include any additional charges from dates prior to and including this date. Processing will be delayed if expenses from outside this payment period are included.

**Date of Earliest Expense:** Enter the date of the earliest expense detailed in this report.

**Currency Exchange Rate During Trip:** When documenting an international trip, enter the currency exchange rate **in use during the trip. Record the U.S. dollar equivalency on each receipt.** Currency exchange rates sometimes fluctuate dramatically. Do not use the rate of exchange in use at the time you submit the Travel Expense Report. Consult with the Travel Section in AP if you are unsure about the accuracy of a currency exchange rate.

**Travel Advance Number:** If the payee received an Advance, enter the "T" Number.

**Personal Vehicle Allowance Table:** If the payee used a personal vehicle for business-related travel, enter the total number of miles and the reimbursement rate. For the current mileage rate refer to the Directory on Attachment 1. Calculate the dollar mileage reimbursement due and include that expense on the "Description of Expenses" Table. Mileage reimbursement covers fuel, maintenance, insurance, transportation and operating costs. Fuel costs are included in the per-mile reimbursement rate. In other words, *if reimbursement for mileage is requested, fuel costs will not be reimbursed.*

### DEPARTMENT INFORMATION/AUTHORIZATION

After completing the Expense Report and attaching supporting documentation, secure either manual or electronic DAF approval. For details regarding electronic approval, see the AP/CAR User's Guide. A DAF's manual approval, or signature, must be in ink. Do not use a stamped signature.

### DESCRIPTION OF EXPENSES

**Air/Rail Fare:** On the first line, detail the air or rail fare, if applicable. Include both the dates and points of arrival and departure.

**Hotel:** On the second line (and additional lines, if needed), itemize the cost of the hotel room per night (include tax, but no other expenses). On each line, state the number of nights and the hotel rate plus tax (i.e., 4 days @ \$120).

**Other Expenses:** In chronological order, describe each expense. Use the following abbreviations: "B" for breakfast; "L" for lunch; "D" for dinner; and "BusM" for business meal. For each day, list on one line that day's travel meal expenses. For example: "3/31/99: B-\$14, L-\$18, D, \$52". However, detail on an individual line ONE business meal expense. Include the purpose, the type of meal (B, L, or D) and attendees of a "BusM". List on one line other miscellaneous expenses for each day. Include the amount of each expense.

**Meals:** Personal meal expenses incurred while traveling on behalf of the University should not exceed, excluding tips, \$15 for breakfast, \$25 for lunch, and \$40 for dinner per day per person.

Expenses that exceed, excluding tips, \$15 for breakfast, \$25 for lunch, or \$40 for dinner must be segregated and charged to a non-government account. A reimbursement request for a traveler whose meal(s) exceeded the above limit(s) must include an exception memorandum. Include original receipts with reimbursement requests for meals costing \$25 or more.

**Lodging:** The cost of standard accommodations in hotels or motels should not exceed \$300 a night (excluding tax). If the traveler attended a meeting, convention, or conference held at a luxury hotel charging a higher rate, the University will reimburse the higher rate. Be sure to describe this circumstance in the "Description of Expenses". Any other reimbursement request for lodging costs exceeding \$300 for one or more nights must include an exception memorandum approved by a Chair, Dean or Vice President.

**Segregation of "Unallowable" Expenses:** The Federal Government will not reimburse certain expenses, termed "unallowables," and has set forth guidelines prohibiting these costs from being charged to Federal grants and contracts, either directly or indirectly. **"Unallowable" expenses are those not clearly related to University business.** Flowers and alcoholic beverages are examples of "unallowables." All entertainment costs must be charged to an "unallowable" subcode. Meal expenses, excluding tips, incurred while traveling or doing business on behalf of the University and exceeding more than \$15 for breakfast, \$25 for lunch, or \$40 for dinner must be segregated. Lodging costs exceeding \$300 a night (excluding tax) for one or more nights must be segregated. To ensure that the University does not inadvertently include any of these expenses in its direct or indirect charges to grants and contracts, **"unallowable" expenses have been assigned a special series of subcodes.** It is important to note that while these expenses are "unallowable" for purposes of Federal reimbursement, "unallowable" does not mean that legitimate expenditures in these categories cannot be incurred.

**Business Meals:** Provide a specific business reason. List the names of all attendees. Segregate per person expenses, excluding tips, exceeding \$15 for breakfast, \$25 for lunch, or \$40 for dinner.

**Additional Reports:** If you require more space for expense reporting, use additional Expense Report forms or attach your own "Description of Expenses" table.

### ACCOUNT NUMBER DISTRIBUTION

**Account Numbers and Subcodes:** Enter the FAS Account Number to be charged. If charges are to be divided among multiple FAS Accounts, use an additional line for each account. Total of multiple account charges in the Acct. Subcode Totals.

**Using the "8000" Subcode:** Segregate costs by using subcode "8500" or a specific subcode in the "8000" series when distributing "unallowable" expenses. For a listing of "unallowable" subcodes, see Attachment 2.

### RECEIPTS AND OTHER SUPPORTING DOCUMENTATION

- 1) Submit original receipts and supporting documentation for expenses of \$50 or more, with the exception of meals, which require documentation for costs of \$25 or more.
- 2) Tape receipts to one side of 8.5" by 11" sheets of paper and present them in chronological order.
- 3) **Restaurant receipts** must clearly show the name of the restaurant, the date and the total amount. **Airline ticket receipts** must clearly show the dates and points of departure and arrival, the "Class", and the total amount.
- 4) **Exceptions:** When requests for travel and entertainment reimbursements do not conform to stated University policies, and/or if a receipt is lost or missing, include a memorandum, approved by a DAF signer, or, where noted, a Chair, Dean, or Vice President, explaining why this exception is warranted, and/or describing the missing documentation in as much detail as possible.

**Staple all documents** to the back of the Expense Report.