How we do Business at Columbia Law School

Business Office
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HOW TO MAKE A PAYMENT
Vendor Management

Vendor Management is responsible for creating and maintaining all payee and supplier profiles utilized to process transactions in Accounting & Reporting at Columbia (ARC). The Business Office assists departments in their efforts of requesting the creation of new vendor profiles for domestic and international vendors (payees/suppliers).

Before doing business with a NEW payee or supplier, revisit the required information and documents for domestic or international vendors. Departments must submit a New Vendor Request to the email address below with the subject NEW VENDOR followed by the vendor name, and include the appropriate information and required documents for a vendor profile to be created. Email your request to create a vendor profile and related inquiries to vendors@law.columbia.edu

Requirements:

Goods and/or service providers are required to complete a web based vendor questionnaire, and advised to sign up for ACH direct deposit. Vendor Management will send email notifications to the vendor, directing them to log in with a username and temporary password to complete the requirements.

Departments are encouraged to follow up with the vendor to ensure the requirements are completed in a timely manner and emphasize to the vendor that no transaction (payment) can be initiated until they complete all requirements, submit required documentation or respond to questions.
## Setting Up a New Vendor

### U.S. Individuals and Entities

<table>
<thead>
<tr>
<th>PERSON</th>
<th>ENTITY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Required Information</strong></td>
<td><strong>Required Information</strong></td>
</tr>
<tr>
<td>• Payment description (service type)</td>
<td>• Payment description (service type)</td>
</tr>
<tr>
<td>• Full name (legal name)</td>
<td>• Full name (legal name)</td>
</tr>
<tr>
<td>• Address (same as W9)</td>
<td>• Address (same as W9)</td>
</tr>
<tr>
<td>• Email address</td>
<td>• Email address</td>
</tr>
<tr>
<td>• Phone number</td>
<td>• Phone number</td>
</tr>
<tr>
<td><strong>Required Documents</strong></td>
<td><strong>Required Documents</strong></td>
</tr>
<tr>
<td>• <strong>W-9 Form</strong></td>
<td>• <strong>W-9 Form</strong></td>
</tr>
</tbody>
</table>
## Setting Up a New Vendor

### International Guests

<table>
<thead>
<tr>
<th>PERSON</th>
<th>ENTITY</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Required Information</strong></td>
<td><strong>Required Information</strong></td>
</tr>
<tr>
<td>• Payment description (service type)</td>
<td>• Payment description (service type)</td>
</tr>
<tr>
<td>• Service location (country)</td>
<td>• Service location (country)</td>
</tr>
<tr>
<td>• Full name (legal name)</td>
<td>• Name of entity (beneficiary owner)</td>
</tr>
<tr>
<td>• Address (do not use a P.O. Box)</td>
<td>• Address (do not use a P.O. Box)</td>
</tr>
<tr>
<td>• Email address</td>
<td>• Contact name</td>
</tr>
<tr>
<td>• Phone number</td>
<td>• Contact email address</td>
</tr>
<tr>
<td><strong>Required Documents</strong></td>
<td><strong>Required Documents</strong></td>
</tr>
<tr>
<td>• <strong>W-8 BEN Form</strong></td>
<td>• <strong>W-8 BEN E Form</strong></td>
</tr>
</tbody>
</table>

**If service performed in the U.S.:**

- Copy of passport
- Copy of visa type
- Copy of entry stamp, I-94 (or [ESTA Receipt](https://www.travel.state.gov/esta))

### Important Information:

The types of payment the University can make to international individuals depend on their visa status. Before extending invitations and offering payment and/or reimbursement of any kind, please verify payment eligibility by visa type as stated in the following payment chart: [Allowable Payments by Visa Type](#).

Guests qualified for withholding exemption, must submit the original signed [8233 Form](https://www.irs.gov/businesses/small-businesses-self-employed/foreign-personal-service-payment-exemption-certification).
Setting Up a New Vendor

IRS Tax Forms

**W-9 Form**
Request for Taxpayer Identification Number and Certification
- [View IRS Instructions]

**W-8 BEN Form**
Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
- [View IRS Instructions]

**W-8 BEN E Form**
Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
- [View IRS Instructions]

**8233 Form**
Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual
- [View IRS Instructions]

*Important Information:* All tax forms must be password protected with Adobe Acrobat Pro.
Setting Up a New Vendor

ACH Direct Deposit

Once a payee or supplier has completed Vendor Management requirements and a VENDOR ID is created in ARC, they can request to receive direct deposit payments (strongly recommended) as opposed to paper checks, by following the instructions below. To obtain a VENDOR ID, visit the [Vendor ID Lookup](#) site or email your inquiry to [vendors@law.columbia.edu](mailto:vendors@law.columbia.edu)

<table>
<thead>
<tr>
<th>Employee/Student</th>
<th>Outside Party/Supplier</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Go to <a href="#">Vendor/Payee Web Form</a></td>
<td>• Go to <a href="#">Vendor/Payee Web Form</a></td>
</tr>
<tr>
<td>• Enter your VENDOR ID in the box NEW/EXISTING VENDOR INFORMATION</td>
<td>• Enter your VENDOR ID in the box NEW/EXISTING VENDOR INFORMATION</td>
</tr>
<tr>
<td>• Click EDIT to modify your entry</td>
<td>• Click SUBMIT</td>
</tr>
<tr>
<td>• Select DIRECT DEPOSIT (ACH) MODIFICATION from the drop-down menu</td>
<td>• Select your name</td>
</tr>
<tr>
<td>• Type “Set up ACH direct deposit” in the box REASON FOR MODIFICATION</td>
<td>• Click EDIT to modify your entry</td>
</tr>
<tr>
<td>• Click CONTINUE</td>
<td>• Select DIRECT DEPOSIT (ACH) MODIFICATION from the drop-down menu</td>
</tr>
<tr>
<td>• Select “Switch from check payment to ACH” under TYPE OF DISBURSEMENT CHANGE</td>
<td>• Type “Set up ACH direct deposit” in the box REASON FOR MODIFICATION</td>
</tr>
<tr>
<td>• Click CONTINUE TO REVIEW</td>
<td>• Click CONTINUE</td>
</tr>
<tr>
<td>• Review your information to be sure it is correct</td>
<td>• Enter your e-mail address, your full name, and daytime phone number</td>
</tr>
<tr>
<td>• Click SUBMIT</td>
<td>• Click CONTINUE TO REVIEW</td>
</tr>
<tr>
<td></td>
<td>• Review your information to be sure it is correct</td>
</tr>
<tr>
<td></td>
<td>• Click SUBMIT</td>
</tr>
<tr>
<td></td>
<td>• Vendor Management will send an email notification with a username and temporary password to login and submit the banking information, which you will be required to confirm by phone or email.</td>
</tr>
</tbody>
</table>
Prerequisites - Purchase Orders & Contracts

Purchase Orders

The following types of goods and service providers require a Purchase Order prior to commencing work. Departments must submit a Purchase Order Request to the Business Office email with PURCHASE ORDER followed by the vendor name in the subject line, and include all related information and required documents. Reference: Purchase Order (Required Documents)

○ Graphic Designer
○ Video Editors
○ Photographer
○ Leasing/Rental
○ Software/Licensing
○ Translator (On-campus)
○ Interpreter (On-campus)
○ Catering (On-campus)
○ Business Consultant
○ Strategic Consultant
○ General Research
○ Promotional Merchandise (Columbia Name and Logo) *

Important Information:

* Departments are strongly encouraged to use promotional vendors that are licensed to use Columbia trademarks in manufacture of emblematic products. Columbia Promotional Vendors

Service providers such as consultants must include their travel expenses on the invoice as it is work-related and therefore taxable to them.
Prerequisites - Purchase Orders & Contracts

**Purchase Order (Required Documents)**

- Quote(s)
- **Client List** – list of current service provider customers
- **Resume** or **Company Brochure**
- **Service Provider Agreement** (if applicable)
- **Photography Rider** (if applicable)
- **Scope of Work** (SOW)
- **Independent Contractor Certification** (ICC) – required each time they are engaged
  - All Sole Proprietors or individual contractors require an Independent Contractor Certificate.
- **Certificate of Insurance** (COI) – if vendor is providing service on-campus. “The Trustees of Columbia University in the City of New York” must be listed as the Certificate Holder and under Description of Operations it should read "The Trustees of Columbia University in the City of New York, its trustees, officers, agents and employees as additional insured."
  - On Site work including repairs, consultancy, catering, wait staff, moving services etc. requires a COI and **NYS Catering Permit** if Alcohol is served. To view a Sample, click [here](#).
- **Sole/Single Source Justification** – if only one source is available with the required specifications.

*Important Information:* Service providers such as consultants must include their travel expenses on the invoice as it is work-related and therefore taxable to them. Additional information and/or documents may be requested depending on the type of goods and/or service.
Contracts (agreements)

○ All contracts that require any form of signature from Columbia University must be directed to Karen Burgos. Under no circumstance whatsoever must any contract or agreement be signed by a staff or student. All contracts must be signed by a designated personnel from the Purchasing department. Please submit contracts well in advance of the event date. Contracts require at least 7-10 business days for review. Departments are notified as soon as the contract or agreement is fully signed; a copy must be attached to the invoice when submitting for payment processing.

○ Certain venues have negotiated master agreements with Columbia University, and therefore can be finalized much quicker. Departments are strongly encouraged to hold events at these venues. Columbia Master Agreements.

○ All contracts (agreements) between Columbia Law School and the venue must be addressed to “The Trustees of Columbia University in the City of New York” on behalf of your department or center. The designated signature field must also be addressed to “The Trustees of Columbia University in the City of New York.”

○ All writers require an Writer Agreement

○ All professional artists and performers such as actors, musicians, orchestras, ensembles, DJs, dancers, magicians require a Artist/Performance Agreement: Artist Agreement A (individual only), Artist Agreement B (individual with additional requirements), Artist Agreement C (companies/troupes/entities).
Type of Payments

- **EMPLOYEE/STUDENT REIMBURSEMENT**: Columbia faculty, staff, and students
- **OUTSIDE PARTY REIMBURSEMENT**: Individuals or entities outside the University community
- **INVOICE**: Goods and/or Service Providers
- **PRIZE/AWARD**: Students and individuals outside the University community
- **HONORARIUM**: Individuals outside the University community
A **Coversheet Form** is required to be completed and attached in front of each invoice or payment request before submitting to the Business Office in person or interoffice mail.

**Completing a Coversheet:**
- The Coversheet must be typed and properly printed in landscape.
- Complete the header with your full name, date, and phone number.
- Complete the **FIRST column** if submitting a Travel & Business Expense Report (TBER).
- Complete the **SECOND column** if submitting a Check Request or Wire Request.
- Complete the **THIRD column** if submitting an Invoice for goods and/or service providers.
Payment to an Outside Party/Supplier

Payment to individuals or entities by Check or ACH Direct Deposit

Outside Party Reimbursements processed by check or direct deposit must be submitted on a Check Request Form along with all supporting documents. Reference: Supporting Documents

Payment requests to be processed via Wire Transfer must be submitted along with a Wire Request Form. Reference: Payment to international individuals or entities by Wire Transfer.
Supporting Documents

- Non-Employee Expense Worksheet – complete listing each expense.
- Receipts must identify date of purchase, vendor name/logo, itemized list and unit price of purchased items, total amount paid. Receipts indicating Proof of Payment by stating “Cash Tendered,” “Paid,” a zero balance due, or evidence of debit/credit charged. If the receipt does not have proof of payment, submit the receipt along with the debit/credit card statement reflecting the transaction. Proof of Payment is required to validate that payment was tendered. Lose receipts must be taped on 8.5” x 11” sized paper organized by date.
- Missing Receipt Worksheet – complete for any missing or lost receipt.
- Oanda Currency Converter – convert foreign currencies to USD and submit the printout as backup. Foreign credit card transactions in USD do not need to be converted.
- Google Maps – for use of a personal vehicle, calculate total mileage x mileage rate and submit printout with the points of origin and destination as backup.
- Event flyer, agenda, email, or invitation reflecting the business purpose of the activity.

Important Information: All requests must be signed by the department submitting it for payment.
HONORARIUM

“An honorarium payment is a gratuitous payment to a lecturer or a professional person outside the University community (not a University faculty or staff member) as an expression of thanks. It is taxable income and is reportable to the Internal Revenue Service.”

HONORARIUM POLICY
PRIZES and AWARDS

Awards to Columbia students who receive Financial Aid must be submitted to the Financial Aid office for processing. Awards to Columbia students who do not receive Financial Aid, or payments to non-Columbia students, may be submitted to the Business Office for processing, and do not need to go through the Financial Aid office. If your department does not know whether or not a student receives Financial Aid, check with the Financial Aid office first to determine the appropriate route for payment. Prizes to Columbia students that have won in a competition, may be submitted to the Business Office.

In order to make a qualified Columbia student eligible to receive a prize or award through the Business Office, a vendor profile must be created. Once a vendor profile is created and the student has successfully completed the required ACH direct deposit process, a payment request can be processed through the Business Office. Please note that the appropriate language, as outlined below, must be included in the Description of Services.

Description of Services:

Prize for a Columbia student who won in a competition (include the name and details of the competitive event).
Award for a Columbia student who does not receive Financial Aid, or, non-Columbia student award, or, Scholarship or fellowship (stipend) for a Columbia student who does not receive Financial Aid, or, non-Columbia student scholarship / fellowship / stipend.

Important Information: prizes are won in a competition; awards are achieved or granted.
Payment to an Outside Party/Supplier

Payment to an individual or entity by Check or ACH Direct Deposit

An honorarium, prize, or award processed by check or direct deposit must be submitted on a Check Request Form along with the following supporting documents:

- An official letter on your department’s letterhead, addressed to the payee, reflecting the amount of the honorarium, prize, or award. Signature of department authority is required.
- Event flyer, agenda, email, or invitation reflecting the business purpose of the activity.

Payment requests to be processed via Wire Transfer must be submitted along with a Wire Request Form. Reference: Payment to international individuals or entities by Wire Transfer.
Payment to an Outside Party/Supplier

Payment to a goods and/or service provider

Goods and/or service providers must issue a document requesting payment. This document is called “invoice” and should include all information related to the purchase or service provided. Vendors are strongly encouraged to include an invoice number on every invoice to track their payments. If an Invoice Number and Invoice Date is not reflected in the invoice, submit it along with a Check Request Form.

- Vendor’s Name/Logo
- Vendor’s Address
- Billing Address
- Invoice Number
- Invoice Date
- Description of goods and/or services
- Amount Due

Payment requests to be processed via Wire Transfer must be submitted along with a Wire Request Form. Reference: Payment to international individuals or entities by Wire Transfer.
Payment to an international individual or entity by Wire Transfer

- Wire Transfer is a disbursement method used to pay international individuals or entities with an international bank account.
- Each invoice/request to be processed via wire transfer must be submitted on a **Wire Request Form** as it is a separate process from payments by check or direct deposit and the procedure is slightly different.
- The types of payment the University can make to international individuals depend on their visa status. Before extending invitations and offering payment and/or reimbursement of any kind, please verify payment eligibility by visa type as stated in the following payment chart: **Allowable Payments by Visa Type**
- Submit copies of passport, visa type, entry stamp, I-94 (or ESTA Receipt)
In order for Columbia to maintain its Accountable Plan with the IRS, all expense reimbursements submitted after 120 days are reported to Payroll as imputed income, added to the employee’s W-2 wages and tax is withheld.

120 DAY RULE
Imputed Income for Expense Reimbursements submitted after 120 days
A **Travel & Business Expense Report** is required for Columbia faculty, staff, or students seeking reimbursement for business and/or travel expenses incurred on behalf of the University or in support of sponsored activities.

Expenses must be legitimate and conform University and Law School policies, as well as sponsor projects restrictions.
TRAVEL & BUSINESS EXPENSE REPORT

Columbia University in the City of New York
Accounts Payable

Page 5

DATE: 3/19/2013

EXPENSE REPORT: Please refer to Travel & Business Expense Form or EMBCORP and refer to the instructions on page 4 of this form.

TRAVEL & BUSINESS EXPENSES: Includes expenses incurred for Air, Hotel, Meals and other expenses that are incurred while traveling, which are not listed (such as meals).

Please note: The space below is for the student to itemize expenses. If you are not able to itemize your expenses, you may list the expenses as 'Miscellaneous Expenses'.

Please check only one box - not both.

Travel Expenses >>>

Business Expenses >>>

Please note: Travel expenses for the period from March 10, 2013 to March 16, 2013 are reportable on March 31, 2013. Travel expenses for the period from March 17, 2013 to March 31, 2013 are reportable on April 15, 2013.

Date: March 16, 2013

Air

Hotel

Meals

Miscellaneous

Total

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Roundtrip Airfare to Washington, DC for the American Law Business Affairs Conference</td>
<td>$160.00</td>
</tr>
<tr>
<td>2</td>
<td>Lunch at Shake Shack (alkohol)</td>
<td>$15.00</td>
</tr>
<tr>
<td>3</td>
<td>Breakfast at Starbucks</td>
<td>$10.95</td>
</tr>
<tr>
<td>4</td>
<td>Dinner at Chipotle</td>
<td>$15.00</td>
</tr>
<tr>
<td>5</td>
<td>Breakfast at Starbucks</td>
<td>$8.99</td>
</tr>
</tbody>
</table>

Total from Item Page: $1,080.00

Title from Average Rate Currency Conversion Worksheet

Title from Daily Rate Currency Conversion Worksheet

TOTALS: $1,080.00

DEPARTMENT: Finance Office

ACCOUNT DISTRIBUTION: Total Must Match Amount Due >>>

ACCOUNT SUMMARY: $1,762.14

COLUM

COLUM

COLUM

COLUM

Account

Detail

FSC

Project

Table

Segment

Site

AMOUNT

27

27

27

27

T&B Report Instructions | T&B Extra Page | Avg Rate | Daily Rate | Avg Rate Instructions | Daily Rate Instructions

Ready
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 (in-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
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 on a location 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 the 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 Final Date of Expense
3. Enter the last date of expense listed 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 PURCHASES & TRAVEL 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
    (B&L) Business Meal
17. “Unallowable” expenses to Column B including: all amounts spent on alcohol and amounts above
    any threshold limit placed on meals, lodging, flight rates, etc.

SECTION 6 ACCOUNTING
Steps
18. Enter any pre-paid amounts or travel advance amounts in the middle right-hand Kelly section and answer
    the question by crossing T or N.
19. The Dept. Processor will enter each ARC chart field value to be changed using the 66310-64940 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 ARD 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 6 FINAL STEPS
Steps
23. Save and print the report (print entire workbook if needed). The report and worksheets should print one page
    per sheet. If the workbook is not printing one page per sheet, go to File-Page Setup and select “14 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 8½ 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.

T&B Report Instructions | T&B Extra Page | Avg Rate | Daily Rate | Avg Rate Instructions | Daily Rate Instructions
Indicate if it’s a Travel or Business Expense.

Dates must be the first and last dates of the expenses, not the date payee signs or submits the form.

If the address on the TBER is a new address, please mark this box.

Fill in information for TE (Travel Expenses).

Mileage amount needs to be in an expense line.

Include your contact information and department name.

All totals must be indicated.

Do not write any information on this section. Business Office use only.
In order to continue adding expenses to the report, you may use the “Extra Page” which is available on the lower bottom page of the document.
<table>
<thead>
<tr>
<th>ID</th>
<th>DATE OF EXPENSE</th>
<th>BUSINESS PURPOSE</th>
<th>INVOICE #</th>
<th>DEPARTMENT</th>
<th>DESCRIPTION OF EXPENSE</th>
<th>UNEXPENSED EXPENSES</th>
<th>DELEGATED EXPENSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>01/13/15</td>
<td>Hotel for 3 nights at $300 per night</td>
<td></td>
<td></td>
<td>$1,050.00</td>
<td>$150.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTALS:**

$1,050.00 $150.00
### 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 (unreconciled) 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. 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 averages: amounts OVER $25 (B) $35 (C) $50 (D) not including tip
- Lodging amount averages: amounts OVER $400 per night International ($300 per night domestic)
- Travel amount averages: amounts OVER the lowest available fare

### OBTAINING EXCHANGE RATES TO BE USED ON THE WORKSHEET

1. Go to http://www.oanda.com/foreignhistorical-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 (unreconciled) amount from the foreign receipt based on threshold amounts, etc.
9. The balance of “unreconciled” amounts will be automatically aggregated from what was entered as allowable 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.

---

**AVERAGE RATE CURRENCY CONVERSION WORKSHEET**

**XRESCAL**

**ORDER OF BUSINESS**

<table>
<thead>
<tr>
<th>AVERAGE DATE OF EXPENSE</th>
<th>AVERAGE RATE OF EXCHANGE 9/30/2019</th>
<th>AVERAGE RATE OF EXCHANGE 10/31/2019</th>
<th>TOTAL AVERAGE RATE</th>
<th>DATE OF TRAVEL</th>
<th>ACCOUNTS Receivable</th>
<th>TOTALS</th>
<th>AVERAGE RATE</th>
<th>ORDER OF BUSINESS</th>
<th>DESCRIPTION OF EXPENSES</th>
<th>AMOUNT IN FOREIGN CURRENCY</th>
<th>AMOUNT IN U.S. DOLLARS</th>
<th>AMOUNT IN U.S. DOLLARS</th>
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<tr>
<td>9/30/2019</td>
<td>1.20</td>
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<td>10/31/2019</td>
<td>1.25</td>
<td>1.25</td>
<td>1.25 (A)</td>
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</tr>
</tbody>
</table>

**TOTALS**

| 1.23 (A)               | 1.25 (A)                           | 1.25 (A)                           | 1.25 (A)          |                |                      |       |              |                   |                        |                          |                         |                         |
## Daily Rate Currency Conversion Worksheet Instructions

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.

### Worksheet 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:
  - Employee Reimbursements, whether an average rate or a date of expense rate can be used for currency exchange on expenses paid while traveling.
  - 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 (U.S.) not including tip
- Lodging amount overages: amounts over $400 per night international, $200 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 before 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 day 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 round any alcohol.
5. Describe each expense including the job related business purpose.
6. Enter the Exchange Rate being used for each item and 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 (unreimbursed) amount from the foreign receipt based on threshold amounts, etc.
9. The balance of "unexpendable" 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.
HOW TO RECEIVE A PAYMENT
Make a Check Deposit

Deposits

Only CHECK deposits are accepted. Checks must be made payable to “Columbia University” and submitted along with a completed and signed Deposit Voucher.

Please be advised that all gifts or donations are processed through the Development Office.
Receive a Bank Wire or ACH Direct Deposit

Receiving Funds at Columbia
Departments receiving funds into Columbia University's bank account whether it is by bank wire or direct deposit, must contact Gabriele Werffeli.

*Important Information:*
Incoming funds must include a specific reference for the payment to be located in the university’s account. In addition, an electronic copy of the payment confirmation must be provided in order for the funds to be claimed from Columbia’s Treasury and be applied to the appropriate department within the Law School.
HOW TO MAKE TRAVEL ARRANGEMENTS
Dear Colleague,

As you may know, Columbia Law School has retained the services of Valerie Wilson Travel to book air and rail travel for our school’s guests, students, faculty, and staff. Our representatives Judy Gutow, Jackie Dash, and Lori Em will be very happy to make the necessary arrangements for us and on our behalf. Here are their contact details:

Judy Gutow  
(212) 952-1316  
judyt@vwt.com

Jackie Dash  
(212) 952-1315  
jd@sbcglobal.net

Lori Em  
(212) 952-1316  
lori@vwt.com

STEP 1 – MAKING YOUR RESERVATION
Please create an e-mail message with the subject line: PASSENGER NAME, COLUMBIA LAW SCHOOL, and send the appropriate form to the travel agent of your choice. Booking forms for Faculty & Staff, Student, or Guest are linked under key forms. Please confirm the details of the trip with the travel agent before requesting approval.

■ Judy Gutow  ■ Jackie Dash  ■ Lori Em

STEP 2 – requesting approval
Please describe the Business Purpose of the upcoming trip, and include date of departure:

Passenger(s) Relation to Columbia:  
□ Guest  □ Student  □ Faculty  □ Staff

Passenger(s):  1.  2.  3.  4.  5.  6.  7.

Submitted by:  
E-mail Address:

Name of your Department, Center, or Program:

Project, Grant, or Event Name:

After confirming the reservation with the travel agent, please email this completed form, and final itinerary along with the event flyer, agenda, invitation to travel@law.columbia.edu with the subject PASSENGER NAME, COLUMBIA LAW SCHOOL.

Columbia International Travel Planning Policy
Columbia personnel traveling internationally must register their international Columbia Travel through the University’s Global Travel portal by clicking the link titled 100S MyTrps to register a trip.

□ I hereby confirm that all international Columbia Travel has been registered.

Please always feel free to reach out to the Business Office Team for assistance at any point along the way.

Warm regards,

Business Office Team  
travel@law.columbia.edu  
(212) 854-7503

Valerie Wilson Travel

Columbia Law School uses the services of Valerie Wilson Travel to assist guests, students, faculty, and staff with air and rail travel.

Departments must follow the steps on the Travel Request Cover Form (or reference next slide) in order to book the reservation, and request approval by submitting the completed form along with the event flyer, agenda, invitation to travel@law.columbia.edu with the subject PASSENGER NAME, COLUMBIA LAW SCHOOL.

Valerie Wilson Fees

<table>
<thead>
<tr>
<th>Amtrak Rail</th>
<th>Domestic Flight</th>
<th>International Flight</th>
<th>Void Ticket</th>
<th>Ticket Refund</th>
<th>WVT Waiver</th>
</tr>
</thead>
<tbody>
<tr>
<td>$35</td>
<td>$40</td>
<td>$60</td>
<td>$20</td>
<td>$35</td>
<td>$40+</td>
</tr>
</tbody>
</table>
**Step 1 – Booking**

Please create an email message with the subject line: PASSENGER NAME, COLUMBIA LAW SCHOOL, and send the appropriate booking forms for Faculty & Staff, Student, or Guest to Valerie Wilson.

**Step 2 – Requesting Approval**

After confirming the reservation with the travel agent, please email the completed Travel Request Cover Form, and final itinerary, along with the event flyer, agenda, or invitation to travel@law.columbia.edu for review and approval.

**Columbia’s International Travel Policy**

If applicable, confirm compliance with Columbia University’s International Travel Planning Policy, according to which Columbia persons should register their International Columbia Travel through the University’s global travel portal Register a Trip.
Reserve Hotel for a Guest in NYC

Columbia University Purchasing Card (P-Card) may be used to make business-related hotel reservations for guests and visitors at preferred local hotels. To view our preferred hotels and rates, view Columbia Preferred Hotels & Rates. The event coordinator may start by visiting the hotel site through Columbia’s travel portal to initiate booking, and to change or cancel an existing reservation. The P-Card holder must be mindful that the P-Card must not be used with any other hotels, and must not be used to book hotel for Columbia faculty, staff, or students.

Six Preferred Hotels
1. Aloft Harlem
2. Hotel Beacon
3. Hotel Belleclaire
4. Hotel Newton
5. NYLO Hotel
6. The Lucerne Hotel

Departments in the process of applying for a P-Card, may continue to submit a Hotel Reservation Form to the Business Office for internal billing:

- Contact the preferred hotel to book the reservation, and submit a Hotel Reservation Form along with the event flyer, agenda, invitation to the Business Office email with the subject HOTEL RESERVATION.
- Upon receipt of the completed form which must include a hotel confirmation number, an authorization letter will be faxed directly to the hotel for internal billing.
Use of Personal and Rental Vehicle

**Personal Vehicle**
Reimbursement for driving a personal vehicle is calculated by the total business mileage driven and mileage rate (total mileage * mileage rate). A [Google Maps](https://www.google.com/maps) printout must be submitted as backup reflecting the total mileage, points of origin and destination when requesting reimbursement.

**Rental Vehicle**
Through an agreement with Hertz, Columbia University carries additional insurance/Loss and Damage Waiver. If you pay for this insurance, understand that Columbia will **NOT** reimburse this expense. Use Hertz – [Hertz Car Rental Policy](https://www.hertz.com/corporate).
Columbia Law School uses the services of Minutemen and Odyssey to assist guests, students, faculty, and staff with ground transportation. First time users must email the Business Office requesting the account number. Once obtained, contact Minutemen or Odyssey directly to make the reservation using the Law School account number. Departments are required to submit a Car Service Form to the Business Office email with the subject CAR SERVICE, each time a reservation is made, for internal billing purposes.
HOW TO ARRANGE AN EVENT
On Campus Events

Delivery and drop-off of food
○ No contract is required.
○ Payment can be made against an Invoice.

Catered events that include waitstaff
○ A Purchase Order is required.
○ If alcohol is served, a NYC Temporary Catering Permit is also required for each day of the event.
○ The list of venues below are the Law School preferred caterers. Departments are strongly encouraged to cater all their events with any of these venues.

- Alice On Six
- Between the Bread Catering
- Dig Inn Seasonal Market
- Flavor Catering
- Food Trends
- Gracious Thyme Catering
- K of New York LLC
- Kitchenette
- Scholastic
- Soleil Caterers
- Sterling Affair
- Y&P Enterprise (Corner Café)

Reference: Prerequisites - Purchase Orders & Contracts
Off Campus Events

Gatherings of 29 or fewer attendees
○ No contract is required, unless requested by the venue.
○ Payment can be made against an Invoice.

Gatherings of 30 or more attendees
○ A formal Event Contract is required, and must be signed by purchasing.
○ If the venue does not require a contract, email the Business Office. Columbia will prepare a standard amendment to accompany the venue’s invoice.
○ Happy Hour drinks only events do not require a contract.

Reference: Prerequisites - Purchase Orders & Contracts
Lunch at Faculty House

Three types of lunches
1. STUDENT & FACULTY LUNCH
2. APPOINTMENT COMMITTEE
3. VISITORS AND GUESTS

Provide the following information to the Dean’s Office to request a voucher:

UNI
NUMBER OF GUESTS
DATE
Letters of Credit

Letters of Credit are issued to department and centers to charge the Law School for meals at local restaurants. A letter of credit can only be issued if the event does not require a contract. For a list of venues that currently accept Letters of Credit, click here. To request a letter of credit, email a Letter of Credit Request to the Business Office with the subject LETTER OF CREDIT.

On Campus

All delivery and drop-off of food
- A Letter of Credit may be requested by submitting a request to the Business Office.

Catered events that include wait staff
- Payment can only be made against an Invoice
- If alcohol is served, a NYC Temporary Catering Permit is required for each day of the event.
- A Letter of Credit may be requested by submitting a request to the Business Office.

Off Campus

Gatherings of 29 or fewer attendees
- A Letter of Credit may be requested by submitting a request to the Business Office.

Gatherings of 30 or more attendees
- Payment can only be made against an invoice
- A formal event contract is required; please direct the venue’s contract to the Business Office well in advance of the event date, in order to have it signed. Happy hour drinks only events do not require a contract.
- If the venue does not require a contract, email the Business Office and Columbia will prepare a contract.
Travel Meeting Card

The Travel Meeting Card is a card used for groups of five or more to pay for University-approved travel and business related expenses. Clear documentation for each expense is required upfront, before use of the Travel Meeting Card.

- HOTELS FOR GROUPS OF FIVE OR MORE OUTSIDE OF NEW YORK CITY
- GROUP MEALS/DINNERS OFF CAMPUS FOR FIVE OR MORE
- OFF-SITE EVENT/MEETING SPACE RESERVATIONS OR DEPOSITS
Third party events can only be arranged if a Law School department agrees to sponsor the event. The sponsor department covers all expenses associated with the event and is responsible for making all arrangements necessary. Such as obtaining information and any required documentation, providing department chartstring to facilities, building services, and special events for internal expenses, keeping record of all expenses associated with the event, invoicing the third party, and making the deposit of reimbursed funds once received. The sponsor department assumes all costs in the event the third party does not reimburse the funds to the Law School.
IN CONCLUSION...
Thresholds & Limits

University Affiliates and Guests

Airfares
Economy Class Only

Hotel Rates
Domestic Hotel: $350 per night
International Hotel: $400 per night

Meals & Food
Breakfast: $25 per person
Lunch: $35 per person
Dinner: $50 per person

Limited to: 1 breakfast, 1 lunch, 1 dinner per day.
Does not include tax or tip, but does include any alcohol.

Faculty Meals/Entertainment

Appointments/Recruiting
Lunch: $35 per person

Workshops/Colloquiums
Dinner: $75 per person

Full-Time Faculty-Student Lunches
Lunch: $25 per person

Teaching Assistant-Student Lunches
Lunch: $14 per person

Adjunct-Student Lunches
Lunch: $25 per person per enrolled student per semester OR $35 per person alternatively, to host a party for the entire class.
Smartphones & Accessories

- Orders are placed at the Business Office
- Make selection based on your needs
- Email your request to the Business Office
- You will be notified as soon as the device and/or accessories arrives
- All smart phones and accessories are billed directly to the professor’s Research Allocation.

⚠️ NO REIMBURSEMENTS ARE AVAILABLE ON INDIVIDUAL PURCHASES. IT EQUIPMENT IS NOT A REIMBURSABLE EXPENSE AND MUST BE PURCHASED THROUGH LAW SCHOOL IT.
Key Forms & Links

- Columbia Master Agreements
- Columbia Promotional Vendors
- W-9 Form
- W-9 Form Instructions
- W-8 BEN Form
- W-8 BEN Instructions
- W-8 BEN E Form
- W-8 BEN E Instructions
- 8233 Form
- 8233 Instructions
- ESTA Application Website
- Vendor/Payee Web Form
- Allowable Payments by Visa Type
- Service Provider Agreement
- Photography Rider
- Scope of Work
- Certificate of Insurance (sample)
- Independent Contractor Certification
- Writer Agreement
- Artist Agreement A (individual only)
- Artist Agreement B (individual plus)
- Artist Agreement C (company/entity)
- Coversheet
- Check Request
- Wire Request
- Non-Employee Expense Worksheet
- Missing Receipt Worksheet
- Oanda Currency Converter
- Google Maps
- Hertz Car Rental Policy
- Ground Transportation Information
- Mileage Rate (current)
- Honorarium Policy
- Travel & Business Expense Report
- Law School Expense Policy
- Adjunct Faculty Expense Policy
- Letter of Credit Request
- Letter of Credit Venues
- Travel Request Cover Form
- Columbia International Travel Policy
- Aloft Harlem
- Hotel Beacon
- Hotel Belleclaire
- Hotel Newton
- NYLO Hotel
- The Lucerne Hotel
- Columbia Preferred Hotels & Rates
- Hotel Reservation Form
- Car Service Form
- Deposit Voucher
- ARC Vendor ID Lookup
- AP Payment Status & Remittance
- Supplemental Approval Form
- Policy Exception Request
Stay Connected with Us

Contact Info
Email: business_office@law.columbia.edu
Vendors: vendors@law.columbia.edu
Travel: travel@law.columbia.edu

Telephone
Phone: +1 (212) 854-7503
Fax: +1 (212) 854-7765

Email us if you have any questions and comments!

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410 William C. Warren Hall
New York, NY 10027

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435 West 116th Street, Box A-23
New York, NY 10027

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