

**Columbia University
School of Professional Studies
Travel and Business Expense Supplemental Policy**

SPS FINANCE POLICIES AND PROCEDURES

POLICY STATEMENT

Columbia University faculty, staff, and students routinely incur business and travel expenses on behalf of the University or in support of sponsored activities. The University reimburses these individuals for necessary and reasonable business expenses incurred while performing University business. Reimbursable expenses must conform to federal and state law and the restrictions placed upon sponsored projects. In order to provide this reimbursement, the University requires the individual to complete and submit an approved Travel and Business Expense report which documents the business purpose of the trip and the types of expenses incurred.

REASON FOR THE POLICY

The SPS Finance Travel and Business Expense Supplemental Policy defines specific supplemental policies in addition to the University Travel and Business Expense policies. As allowed per the University policy, these guidelines are more restrictive than the University guidelines and must be adhered to for reimbursement. This policy ensures for appropriate business transactions, while assuring that the appropriate internal controls are in place to minimize the University's risk of financial loss.

RESPONSIBLE UNIVERSITY OFFICE

Accounts Payable is responsible for administration of Purchasing and Payment of services and goods as well as enforcing compliance with policies and procedures in close coordination with the Procurement Services, Treasury, Controller's Office and School of Professional Studies ("SPS", "the School") Finance Department.

REVISION HISTORY

First draft – November 2, 2016

Final Draft Adopted – February 6, 2018

WHO IS GOVERNED BY THIS POLICY

This policy governs the use and administration of the School's Travel and Business Expense Reimbursement. All School of Professional Studies personnel (i.e., faculty, staff, and students) who routinely incur business and travel expenses on behalf of the University or in support of sponsored activities are governed by this policy.

WHO SHOULD KNOW THIS POLICY

It is the responsibility of all School of Professional Studies personnel (i.e., faculty, staff, and students) who routinely incur business and travel expenses on behalf of the University or in support of sponsored activities to review and understand this policy.

EXCLUSIONS AND SPECIAL CONSIDERATIONS

Not applicable

TRAVEL AND BUSINESS EXPENSE ROLES AND RESPONSIBILITIES

TRAVELLER AND/OR EMPLOYEE

Authorized School of Professional Studies' personnel who make purchases for University business and may routinely incur business and travel expenses on behalf of the University or in support of sponsored activities. A traveler and/or employee purchases, has a legitimate business purpose for all transactions, regularly reviews his or her transactions, regularly submits travel and business expense reports for reimbursement, submits all original receipts when available showing proof of payment, and provides a business purpose and all relevant information for transactions.

APPROVER

All requests for reimbursement must be approved by an individual with budgetary approval and authority for their department(s). The approver's manual or electronic signature certifies that the expenditures are approved business expenses that comply with University policy and that they represent appropriate use of departmental or grant funds. The approver confirms:

- Understanding of the nature of each expenditure and the business purpose for University reimbursement
- Availability of funding
- Compliance with granting agency regulations and the specific terms of sponsored project awards, and proper segregation of expenditures
- Compliance with University reimbursement policy and procedures
- Propriety of disbursement of University funds

Under no circumstances may an individual approve his or her own report or that of a person to whom he or she reports. The Dean must have his/her reports signed by the appropriate approver (President, Provost, Senior Executive VP, Executive VP of Finance, and Associate VP for Financial Operations and Planning).

The approver is also responsible for requesting SPS Finance's assistance on policy or procedure questions and for requesting a policy exception or adjustment.

In situations where more than one employee is participating in a shared business activity – common examples include dinners or taxi travel – the most senior employee is urged to pay for the expenses and seek reimbursement, to avoid a situation where a subordinate is requesting reimbursement for a direct or indirect supervisor's expenses.

If it is not feasible or practical for the most senior employee to pay for the shared expenses, then two steps must be taken to ensure compliance with University policy:

1. Shared expenses should be submitted on a separate Travel and Business Expense Report (TBER).
2. Manual expense validation is required. The most senior employee who attended the event is required to review the expenses to ensure they are valid and sign the TBER in the space provided for the Expense Report Validator.

As long as manual expense validation has been acquired, the employee may have their direct supervisor approve the TBER.

As an example: a dean participates in a development dinner, but is unable to stay for the duration of the meal. Therefore, the development staff member that paid the bill would need to submit the dinner expenses on his/her own TBER and would be required to have the dean validate the expense by signing the TBER.

SUPPLEMENTAL APPROVER (DEAN, ASSOCIATE DEAN, EXECUTIVE DIRECTOR-FINANCE)

Certain circumstances require the approval of a Dean, Associate Dean or Executive Director-Finance. Those situations under this Business Expense policy include expenses for:

- 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 greater than \$350 per night domestic and \$400 (US dollars) per night international 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 exceeding the per meal thresholds (\$25 breakfast, \$35 lunch, \$50 dinner) by no more than 50%.
- Meals (fundraising, recruitment, speaking engagements) involving certain 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. Purchase of emergency supplies/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.
- Missing receipt for expenses of \$75 or more (\$25 for meals), all lodging.

SPS FINANCE

SPS Finance will process all approved expense reports and prepare and process the payment to the employee. SPS Finance also images, files and archives all original documentation related to the reimbursement request. Accounts Payable will perform audits of these expense reports.

SPS Finance will assist employees, processors, and approvers with policy and procedure questions. Requests for exception or adjustment to policy will be reviewed by SPS Finance and approval or denial will be communicated to the appropriate personnel.

SPS RESTRICTIVE POLICIES

1. Per the general [SPS Finance policies](#) adopted in Spring 2017, business travel expenses (as well as any other expense) that are estimated to exceed \$2,500 in total must be approved in advance by SPS Finance, via the [Expense Authorization Form](#).
2. Travel and business expense reports that are more than 120 days after date of the expenditure will not be reimbursed by the department without approval by the Executive Director of Finance or the Associate Dean of Administrative Affairs. After three violations of this policy, expenses more than 120 days after the expenditure will not be reimbursed for the remainder of the fiscal year.
3. Travel and business expense reports must be submitted electronically through [SPS Finance Zendesk ticketing system](#). Any reports not submitted through the electronic form will be returned and will not be processed.
4. Meals exceeding the per meal thresholds (\$25 breakfast, \$35 lunch, \$50 dinner) by more than 50% will not be reimbursed by the department without approval by the Executive Director of Finance or Associate Dean of Administrative Affairs. After three violations of this policy, expenses more than 50% of thresholds will not be reimbursed for the remainder of the fiscal year.
5. All exception memos and supplemental approval requests require approval by the Executive Director of Finance or Associate Dean of Administrative Affairs.
6. Hotel charges exceeding the nightly hotel rate thresholds will not be reimbursed by the department without approval by the Executive Director of Finance or Associate Dean of Administrative Affairs. After three violations of this policy, expenses more than nightly hotel thresholds will not be reimbursed for the remainder of the fiscal year.
7. Reimbursement for travel to or from an employee's private residence is not permitted if part of their regular commute regardless of the time of the commute. This applies to employees with remote and/or telework arrangements.
 - a. Exception: In circumstances in which an employee **is asked by their supervisor** to work at least two hours beyond their normal hours **and** this results in their having to commute home after 10 pm, the cost of direct travel from work to home will be reimbursed. Reimbursement will be limited to \$50.
 - b. Exclusions: Travel expenses incurred by faculty assigned to teach in block week classes and intensive/residencies will be excluded from this policy for faculty who live further than a fifty mile radius from campus or the location where the block week or residency is held. Such travel is not considered part of a regular commute and is thus subject to the policies for business travel. A block week class is a compressed, full version of a course taught entirely face to face over several days. A residency or intensive is a scheduled part of a program delivered in concentrated format over several days, and which includes a portion of a course taught in person. This exclusion is limited to travel expenses incurred by teaching faculty for block weeks and residencies/intensives only. Expenses incurred by faculty and staff associated with travel to or from home to participate in SPS meetings or events on or near campus are not eligible for reimbursement, except as covered under section 6.a. above or with prior approval of the Executive

Director of Finance or Associate Dean of Administrative Affairs.

8. Alcohol (incurred by an individual) will not be reimbursed by the School.
9. Alcohol charges incurred by an individual during a conference, sponsored residence week, sponsored class week or training event will not be reimbursed.
10. All domestic air travel must be booked at the lowest economy fare regardless of length of travel. Any exceptions require pre-approval by the Executive Director of Finance, or the Associate Dean of Administrative Affairs.
11. In order to optimize cost savings for the School, employees should make travel arrangements 14 or more days in advance of domestic travel and 21 or more days in advance of international travel. Travel itineraries are based on lowest possible fare available at time of booking.
12. To obtain the best fares as well as access to emergency travel services throughout a trip, employees are strongly encouraged to use the SPS Preferred travel agents listed on the [SPS Finance website](#).
13. Regular Economy/Coach (Non-Refundable) class tickets are the compliant booking classes for all domestic flights. If a medical condition necessitates upgraded travel, you must obtain a physician's order and discuss with the budget owner for approval prior to booking. Seat upgrades are done at the expense of the employee.
14. With prior supplemental approval as noted above, business class may be booked for international flights of more than five (5) hours actual airtime, including the domestic connecting flights, as well as flights to SPS's Career Design Lab in San Francisco of more than five (5) hours. If a medical condition necessitates upgraded travel, you must obtain a physician's order and discuss with the budget owner for approval prior to booking. If business class is not offered for any leg of the trip, then first class may be used for that portion of travel.
15. Lodging selected must not exceed the maximum rates (before taxes) stated in the current Columbia University Travel Policy.
16. Non-Travel Business meal guidelines: Meal expense must have a specific business purpose and pre-established agenda appropriate for University matters. It should be conducted over meal time if the invited attendee's schedules provide no other alternative and not for the primary purpose of consuming a meal. When more than one employee is present at a business meal, the most senior employee should pay the bill.
17. Tips are a reimbursable expense and should be appropriate to the location, service level and local protocol and never to exceed 20% of the total bill. Delivery tips should not exceed 10% of the total bill.
18. Non-reimbursable expenses are listed below. This list is not all-inclusive and there may be additional or similar non-reimbursable expenses which are not listed. Please contact SPS Finance if you have questions.

The following expenses are not reimbursable:

- Out-of-pocket expenses submitted more than 120 days after they were incurred per the guidelines above
- Lost luggage and contents. Employees should work directly with the airline and credit card insurance carrier to recover damages
- Fees or dues for airline VIP clubs and hotel loyalty or frequent-stayer programs
- Air travel insurance
- Any expenses resulting from obtaining airline miles for personal use
- Class of service upgrades
- Health club services, e.g., massages, manicures, personal trainers
- Personal travel expenses, including sundries or recreational reading
- Movies (in-room and in-flight movies)
- Costs for personal guests
- Normal commuting costs
- Parking citations
- Cost of business clothing
- Relocation-related expenses. Please contact Human Resources for assistance.
- Expenses incurred by spouses or partners of employees are not considered reimbursable
- Personal gifts
- Gifts to consultants, vendors or participants
- Any expenses paid on behalf of consultants
- Grantee or Consultant travel related expenses
- Donations added onto final hotel bills
- Donations to a charity in lieu of flowers
- EReader devices and supplies, i.e., Kindle, Kindle supplies
- Hands-free devices, i.e., Bluetooth headsets, not obtained through SPS Tech Services
- Any technology equipment or supplies purchased without prior approval from the budget owner and/or SPS Tech