

NON-EMPLOYEE EXPENSE WORKSHEET INSTRUCTIONS

Columbia University in the City of New York
OFFICE OF THE VP OF FINANCE

WORKSHEET NOTES

This worksheet is designed to help organize non-employee expense items. This worksheet may be used as supporting documentation attached to a Check Request form.

POLICY NOTES

Expense reimbursements for visiting lecturers, consultants, interpreters, job candidates and other payments to individuals for services are paid using a Check Request form.

All University travel and business policies and procedures apply to individuals who are not University faculty, staff or students.

Provide an accounting for each expenses (including original receipts). Any amounts not adequately accounted for may be reported as non-employee income on Form 1099.

All reimbursements need to have a clear definition of the University business reason for each expense and for the overall purpose.

Expenses incurred by consultants are submitted by the consultant, on an itemized invoice (or with original paid receipts). Purchase Orders must be issued to consultants prior to any reimbursement processing.

PAYMENT INFORMATION

Form W-9 must be completed by all payees and kept on file by the department for all U.S. Citizens and Resident Aliens. The payment address is where the payee receives official mail. Please do not use a University address or P.O. Box.

NON-RESIDENT ALIEN EXPENSE REIMBURSEMENTS

Visa status is required to determine payment eligibility for all non-resident aliens.

Form I-9 must be completed by all payees and kept on file by the department for all non-resident aliens.

Please remember to write the Visa Type on the Check Request Form - THIS IS REQUIRED!

Payments to non-resident aliens for travel costs can be complicated. The reimbursement procedures vary for each country and vary according to the allowances of individual visas and passports.

For information on the payment eligibility of non-resident aliens please refer to the International Programs & Services Department pay chart at: <http://www.columbia.edu/cu/isso/faculty/paymentchart.html>. According to visa type, if it says "yes" on the paychart then the reimbursement can be paid through Accounts Payable. If it says "no" payment must be made through Central Payroll.

DOCUMENTATION REQUIRED

Receipts (or consultant invoices) are required for all expenditures.

All reimbursements need to have a clearly documented University business reason for each expense. This documentation may be in the form of a meeting agenda (showing all attendees) an event flyer, purchase order, etc..

When the Check Request form is completed and the proper departmental approval has been obtained, attach the invoice, receipts and supporting documentation and then forward to Accounts Payable.