



CLUB FINANCE



COLUMBIA | STUDENT AFFAIRS
Office of the Dean

groups advised by:

Office of Civic Action and Engagement (OCAE)
Student Governing Board (SGB)
Interschool Governing Board (IGB)

Training Outline

- ❑ Overview
- ❑ Methods of Club Spending
- ❑ Fundamentals of Club Spending
- ❑ Planning & Approval Process
- ❑ Club Spending
- ❑ General Processes/Policies

Overview

CLUB FINANCE is a resource designed by the Student Affairs Central Business Office (SACBO) to promote fiscal responsibility, management and planning amongst the student organizations and its leaders. Through this training, student leaders with a financial role (usually the Treasurer and the President) will learn about university policies and procedures, be introduced to financial documents and forms, and learn about fiscal accountability and compliance. The guide was created to educate you, our student leaders, on how to budget and manage your account(s) more effectively, training you as front-line financial advisors for your student organizations.

Responsibilities & Expectations

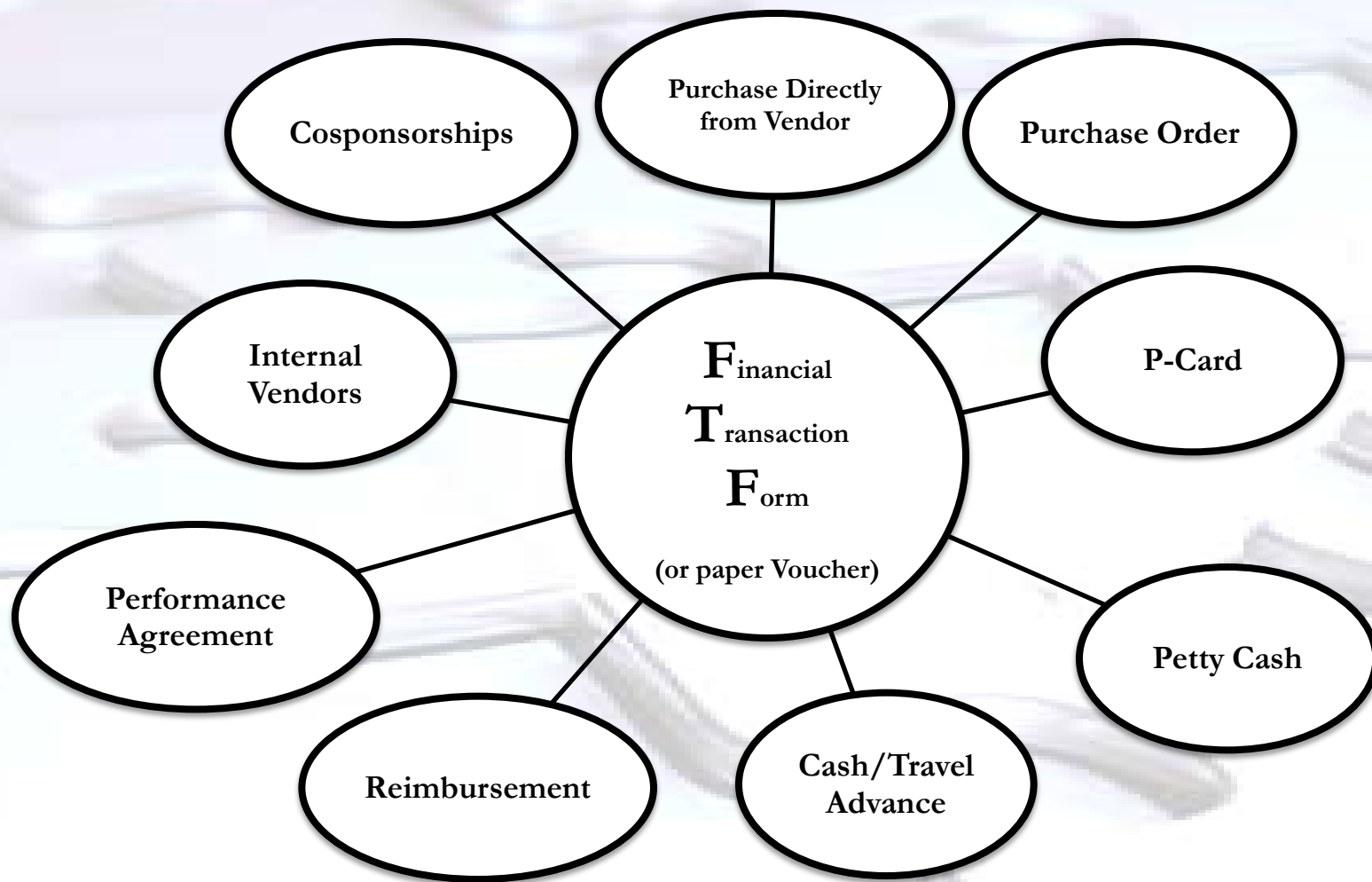
- ❑ ***Gain*** first hand experience with managing a budget - know your budget & track it.
- ❑ ***Understand*** University policies.
- ❑ ***Serve*** as a resource to other members of your group through financial advising and training.
- ❑ ***Complete*** Club E-Finance Training and successfully complete the timed assessment. Note: All Student Leaders with financial responsibilities must take and pass the assessment before they can start authorizing expenses.
- ❑ ***Attend*** financial trainings during Club Re-Charge that are relevant to your group's operations.
- ❑ ***Function*** as Primary approver of all expenses/transactions.
- ❑ ***Create*** a financial history for your group.

Promoting Good Financial Management

As a student leader it is important for you to:

- ❑ Create a budget for all your events.
- ❑ Keep copies of all documentation associated with financial activity.
- ❑ Review monthly financial statements for inconsistencies (duplicate payments, missing transactions, transactions that are posted to your account but are not yours) and alert your Financial Advisor of them.
- ❑ Review your open commitments (Purchase Orders/EZPO's) and notify your Financial Advisor of commitments that can be liquidated/voided because they are no longer valid.
- ❑ Submit FTFs, receipts, invoices, reimbursements, etc. in a timely manner.

Methods of Club Spending



Fundamentals of Club Spending

There are 7 fundamental components to club spending:

- ❑ FTF
- ❑ Voucher
- ❑ Tax Exemption Status/Certificate
- ❑ Vendor List
- ❑ W9 Form and Vendor Validation
- ❑ Invoice/Receipts/Statements
- ❑ Tipping

Financial Transaction Forms (FTF)

What is an FTF:

- ❑ The FTF is an online form created to replace Vouchers and Vouchers. It is initiated and approved online via Columbia Lion Link. Upon receipt of approval, a paper document is printed and utilized for every financial transaction (refer to slide on Methods of Club Spending) conducted by a student group. This is the form you will become most familiar with, as it will be used on a day-to-day basis by the group.

The General Purpose of the FTF:

- ❑ Make Purchases of Goods/Services or Transfer Funds from one University Account to Another via any of the Methods of Club Spending.
- ❑ Use as an Internal Tracking System:
 - FTF Needed for All Transactions (Including Orders Placed by Phone or Internet)
 - Copies are Filed and Used to Reconcile Against Monthly Account Statements

Vouchers/Vouchers

What is an Voucher/Voucher:

- ❑ The Voucher/Voucher is a paper document that is utilized for every financial transaction (refer to slide on Methods of Club Spending) conducted by a student group. This is the form you will become most familiar with, as it will be used on a day-to-day basis by the group.

The General Purpose of the Voucher/Voucher:

- ❑ Make Purchases of Goods/Services or Transfer Funds from one University Account to Another via any of the Methods of Club Spending.
- ❑ Use as an Internal Tracking System:
 - Voucher/Voucher/FTF Needed for All Transactions (Including Orders Placed by Phone or Internet)
 - Carbon Copies Available for All Parties involved in the Process
 - Copies are Filed and Used to Reconcile Against Monthly Account Statements

**OFFICE OF CIVIC ACTION & ENGAGEMENT (OCAE)
Student Governing Board (SGB)**

**Voucher
No:** _____

Columbia University: SACBO Financial Services
613 Alfred Lerner Hall
2920 Broadway, MC 2622
New York, NY 10027
Phone: 212-854-9144 Fax: 212-854-0470
Tax ID No: 13-5598093 Tax Exempt No: 127902

- Hold Check for Pickup**
- Send to Campus Mailbox**
- Send to Permanent Address**

Authorized Amount: \$ _____
Purchase Not to Exceed The Amount Above

Date: _____
Void After 30 Days

Payee Information

Payee/Vendor Name: _____
Payee/Vendor Address: _____
New Payee/Vendor: Submit Completed W9 Form

Payer Information

Organization Name: _____
Representative Name: _____
Phone Number: _____
E-Mail Address: _____

	PROJECT	INITIATIVE	SEGMENT	DEPT #	BUS UNIT	PC BUS UNIT
CREDIT						
DEBIT						

Payee: When signed by an OSGA/SGB representative, this form authorizes the representative named above to make a one-time purchase, or transfer of funds,

Details of Expenditure

Event Date: _____
Event Time: _____
Event Name: _____
Location & Room #: _____
Business Purpose: _____
Items To Purchase: _____
Estimated Attendance: _____

Expenditure Authorized By

OCAE/SGB Signature of Authorization

Treasurer Signature of Authorization

For food expenses for 10 or fewer people, list the names below:

- 1. _____ 6. _____
- 2. _____ 7. _____
- 3. _____ 8. _____
- 4. _____ 9. _____
- 5. _____ 10. _____

Actual Purchase Detail: Complete At Time of Purchase

Bill Amount: \$ _____
Tip (If Applicable): \$ _____
Total Amount Spent: \$ _____

Check if Any Apply to Your Transaction

- P-Card Purchase Request
- Purchase Order/EZPO Request
- Petty Cash Advance/Reimbursement
- Partisan Activity

For Gifts/Prizes/Giveaways, please check the item that applies and submit appropriate supporting documentation:

- Gifts/Prizes/Giveaways totaling of \$600 or more during a year are taxable, for non-employees (cumulative). Completed W9 required
- Non-Cash item valued at \$100 or greater: Please write the Name, Address & SSN of the recipient(s) on the receipt before submitting to Advisor.
- Cash or Cash Equivalent item of any value: Please write the Name, Address & SSN of the recipient(s) on the receipt before submitting to Advisor.

Tax Exemption Status/Certificate

- ❑ Columbia University has 501(c)(3) status. As a result, the University does not pay sales tax on purchases from vendors located in states that accept our tax exemption certificate: Idaho, Illinois, Kansas, Maine, Massachusetts, Minnesota, New Jersey, New York, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, Wisconsin, Wyoming
- ❑ What is a tax exemption certificate?
 - A document that identifies Columbia as a not-for-profit entity and validates the University's 501(c)(3) status.
- ❑ Who gets this form?
 - Vendors at time of purchase.
- ❑ What happens if vendors do not accept this form?
 - Taxes paid on items purchased will not be paid/reimbursed.
 - Vendors may ask to validate that the purchase is for University use, prior to accepting the form. If you encounter this, please have them call SACBO or your organizational advisor.



New York State Department of Taxation and Finance
New York State and Local Sales and Use Tax
Exempt Organization
Exempt Purchase Certificate

ST-119.1
 (7/02)

Single purchase certificate

Blanket certificate

Your exempt organization number is **not your federal employer identification number** (see instructions).

Exempt organization number (6-digit number issued by the New York State Tax Department).

EX - 1 | 2 | 7 | 9 | 0 | 2

Name of seller			Name of exempt organization/purchaser		
Street address			Street address		
City	State	ZIP code	City	State	ZIP code
			New York	NY	10027

The exempt organization must be the direct purchaser and payer of record.

You may not use this form to purchase motor fuel or diesel motor fuel exempt from tax.

Representatives of governmental agencies or diplomatic missions may not use this form.

Carefully read the instructions and other information on the back of this document.

I certify that the organization named above holds a valid Form ST-119, *Exempt Organization Certificate*, and is exempt from New York State and local sales and use taxes on its purchases.

I also certify that the above statements are true and correct. I make these statements with the knowledge that knowingly making a false or fraudulent statement on this document is a misdemeanor under section 1817 of the New York State Tax Law and section 210.45 of the Penal Law, punishable by imprisonment for up to a year and a fine of up to \$10,000 for an individual or \$20,000 for a corporation. I understand that the Tax Department is authorized to investigate the validity of the exemption claimed or the accuracy of any information entered on this form.

Print or type name of officer of organization	Title
Cheryl A. Ross	Controller
Signature of officer of organization	Date issued
<i>Cheryl A. Ross</i>	

Need help?



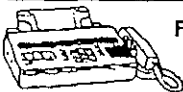
Telephone assistance is available from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday.

For business tax information, call the New York State Business Tax Information Center: 1 800 972-1233

For general information: 1 800 225-5829

To order forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



Internet access: www.tax.state.ny.us



Hotline for the hearing and speech impaired:

1 800 634-2110 from 8 a.m. to 5:55 p.m. (eastern time), Monday through Friday. If you do not own a telecommunications device for the deaf (TDD), check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to:

NYS TAX DEPARTMENT
 TAXPAYER CONTACT CENTER
 W A HARRIMAN CAMPUS
 ALBANY NY 12227

Vendor List

- ❑ What is a vendor list?
 - List of vendors that accept the authorized FTF/Voucher.
- ❑ Info about the Vendor List:
 - Vendors listed already have University's tax-exemption certificate on file.
 - These vendors are familiar with the University's billing process.
 - To add a new vendor, the vendor must accept our vendor solicitation packet and complete a **W-9 form and respond to a Vendor Questionnaire (Vendor Validation) issued by the Controllers Office**. Packets are available from SACBO in 613 Lerner Hall.

Vendor List

Category	Vendor	Address	Cross Street	City, State Zip	Phone	Notes/Comments
Alcohol/Beverages	New York Beverage Wholesalers Corp	515 Bruckner Blvd.		Bronx, NY 10455	212-831-4000	
Alcohol/Beverages	Carousel Beverages	436 3rd Avenue		Brooklyn, NY 11215	718-499-7462	
Alcohol/Beverages	Martin Brothers Wines & Spirits	2781 Broadway		New York, NY 10025		
Advertisement	Columbia Daily Spectator	2875 Broadway	112th	New York, NY 10025	212-854-9555	
Apparel	Ad Image/Greek101.com	646 Saw Mill River Road		Yonkers, NY 10710	914-376-5301	Licensed to Use Trademarks (Columbia & Logos)
Apparel	Ad Image/CampusTShirt.com	646 Saw Mill River Road		Yonkers, NY 10710	914-376-5301	Licensed to Use Trademarks (Columbia & Logos)
Apparel	BellyDanceDigs.com/Shabtai Haya	55 Johnson Place		Woodmere, NY 11598	516-707-7744	www.bellydancedigs.com
Apparel	Identitees Specialty Co.	6600 Ascot Drive		Antioch, TN 37013		
Apparel	Silver Screen Design	324 Wells Street		Greenfield, MA 01301	800-593-4052	
Apparel	Ultimate Impressions/Jeff Rosenblum	313 W. 37th St., 4th Floor		New York, NY 10018	212-239-3360	
Books	Barnes & Noble/Columbia Univ. Bookstore	2922 Broadway	Lerner Hall	New York, NY 10027	212-854-4131	Use billing address: PO Box 823660, Philadelphia PA 19182
Electronics: Computers	Dell Marketing LP	PO Box 12001, Dept. 0786		Dallas, TX 75312	800-274-7799	PO Required
Electronics: Camera/Video	B & H Photo/B&H Foto & Elec Corp	420 Ninth Avenue		New York, NY 10001	212-239-7765	Use billing address: PO Box 28072, NY NY, 10087
Electronics: Rentals	Professional Sound Services	311 West 43rd Street, Suite 1100		New York, NY 10036	212-586-1033	mike@pro-sound.com
Electronics: Rentals	Wireless Sounds LTD	P.O. Box 280		Lake Grove, NY 11755	631-981-2154	info@wsldt.us
Electronics: Sound Systems	In Phase Audio	73 Pond Rd.		Wilton, CT 06897	203-761-1366	
Fabrics	B & J Fabrics/B and J Fabrics Inc.	525 7th Avenue, 2nd Floor		New York, NY 10018	212-354-8150	
Flowers	Academy Florist/Academy Floral Co Inc.	2780 Broadway	107th	New York, NY 10025	212-222-0771	Send E-form to vendor prior to placing order.
Flowers	Harlem Flo	2292 Frederick Douglass Bv.		New York, NY 10027	212-316-3031	
Food	Amsterdam Café/1207 Amsterdam	1207 Amsterdam Ave.		New York, NY 10027	212-662-6330	
Food: Supermarket	Appletree Supermarket/LAM Supermarket Corp.	1225 Amsterdam Ave.	120th	New York, NY 10027	212-865-8840	
Food: Ethiopian	Awash Ethiopian Restaurant	947 Amsterdam Ave.	106th & 107th	New York, NY 10025	212-961-1416	
Food: Desserts	Baked by Melissa	529 Broadway	Mercer & B-way	New York, NY 10012	212-842-0220	
Food: Italian	Campo/2888 Broadway LLC	2888 Broadway		New York, NY 10025	212-864-1133	
Food: Kosher	Café Nana	606 W. 115th St.		New York, NY 10025	4-5111(Hillel)	Alt. Contact: 917-573-6155
Food: Pizza/Italian	Café Roma Pizzeria/BB 1 Pizza	854 Amsterdam Ave.	101st	New York, NY 10025	212-875-8972	
Food: Indian	Calcutta Café Inc.	2735 Broadway		New York, NY 10025	212-932-8420	
Food: American	Camille's Bistro Shop (in system as Camille's Trattoria, Inc.)	1135 Amsterdam Ave.	116th	New York, NY 10025	212-749-2428	
Food: Mexican	Cascabel Taqueria/2799 Broadway Grocery LLC	1538 Second Ave.		New York, NY 10028	212-717-8226	Use billings address: 2799 Broadway, NY NY, 10025
Food: Pizza/Italian	Che Bella Pizza/Andros Pizza	1215 Amsterdam Ave.	119th & 120th	New York, NY 10027	212-864-7300	Fax E-Form to 212-665-6213.
Food: Chinese	Columbia Cottage/1034 Amsterdam Rest. Corp.	1034 Amsterdam Ave.	111th	New York, NY 10025	212-662-1800	Take out only - no dining in allowed by vendor.
Food: Supermarket	Costco	80 S. River Street		Hackensack, NJ 07601	201-487-5471	See your financial advisor first.
Food: Supermarket	D'Agostino Supermarkets	2828 Broadway	110th	New York, NY 10025	914-833-4000 x6124	Use billing address: 1385 Boston Post Rd, Larchmont NY 10538
Food: Moroccan (Kosher)	Darna	600 Columbus Ave.	89th	New York, NY 10024	212-721-9123	
Food: BBQ	Dinosaur BBQ/Dinosaur Restaurant	646 W. 131st St.		New York, NY 10027	212-694-1777	
Food: Pizza	Domino's Pizza/Hi-Rise Pizza	965 Amsterdam Ave.		New York, NY 10025	212-222-2000	
Food: Pizza	Domino's Pizza/Uptown Pizza	409 W. 125th St.	Morningside Ave.	New York, NY 10027	212-280-3200	
Food: BBQ	Dougie's BBQ	74 W. 47th St.	5th & 6th Ave.	New York, NY 10036	212-724-2222	
Food: Donuts/Coffee	Dunkin Donuts/Malik Donut Corp.	1342 Amsterdam Ave.		New York, NY 10027	212-866-4394	
Food: Spanish	El Rey de la Caridad/Alta Joli	973 Amsterdam Ave.		New York, NY 10025	212-222-7383	
Food: Ethiopian & American	Elsa-Bet Café/Elsabet Café	1270 Amsterdam Ave.	122nd - 123rd	New York, NY 10027	212-280-0705	
Food: Chinese	Empire Szechuan Gourmet	2574 Broadway		New York, NY 10025	212-663-6004	
Food: Chinese/Japanese	Empire Szechuan Kyoto	2642 Broadway	100th	New York, NY 10025	212-662-9404	
Food: Pizza/Italian	Famiglia Pizza/Marosa	2859 Broadway	111th	New York, NY 10025	212-865-1234	marosa111th@yahoo.com
Food: Cuban	Floridita Restaurant Corp	3219 Broadway	129th	New York, NY 10027	212-662-0090	
Food: Italian (Kosher)	Fratellis Market Place	29-03 Broadway		Astoria, NY 11106	718-726-4913	Alt. Contact: 718-726-4914
Food: Caribbean	Fredas Caribbean & Soul/Zumbi 109, LLC	993 Columbus Ave	109 St	New York, NY 10025	646-438-9832	fredas993@gmail.com
Food: Asian	Gan Asia/Azrael Food Dynasty Inc.	691 Amsterdam Ave.		New York, NY 10025	212-280-3800	
Food: Caribbean	Golden Krust Bakery & Grill/Cecil & Siah Inc.	1344 Amsterdam Ave.		New York, NY 10027	212-280-2646	
Food: Deli	Hamilton Deli/Hamilton Food Store, Inc.	1129 Amsterdam Ave.	116th	New York, NY 10025	212-749-8924	
Food: Cuban	Havana Central/Havana Central NY3	2911 Broadway	116th	New York, NY 10025	212-662-8830	
Food: Coffee Shop	Hungarian Pastry Shop/Croissant Consortium LTD	1030 Amsterdam Ave.	111th	New York, NY 10025	212-866-4230	
Food: Italian	Il Cibreo/2888 Broadway LLC	2888 Broadway		New York, NY 10025	212-864-1133	
Food: Indian	Indian Café	2791 Broadway	108th	New York, NY 10025	212-749-9200	
Food: Catering	Jason's Catering	600 W. 28th Street		New York, NY 10001	212-695-0707	Ask for Diane Weiss.
Food: American	Kitchenette Uptown	1272 Amsterdam Ave.	123rd	New York, NY 10027	212-531-7600	
Food: French	Le Monde/112 French Inc.	2885 Broadway	112th & 113th	New York, NY 10025	212-531-3939	
Food: Thai	Long Grain Thai & Japanese Rest/Thai Lemongrass on B-Way	2534 Broadway		New York, NY 10025	212-666-0888	
Food: Bakery	Make My Cake	103 Central Park North	110th	New York, NY 10026	212-932-0833	
Food: Malaysian	Malaysia Grill/Singapore Grill Inc.	224 W 104th Street		New York, NY 10025		

Category	Vendor	Address	Cross Street	City, State Zip	Phone	Notes/Comments
Food: Spanish	Malecon Restaurant	4141 Broadway		New York, NY 10033	212-927-3812	Fax: 212-927-4913
Food: Ethiopian	Masawa Restaurant	1239 Amsterdam Ave.		New York, NY 10027	212-663-0505	
Food: Burgers	Mel's Burger Bar/2850 Broadway Rest	2850 Broadway	110th	New York, NY 10025	212-865-7100	
Food: Korean	Mill Korean Restaurant	2895 Broadway		New York, NY 10025	212-666-7653	
Food: Supermarket	Morton Williams	2941 Broadway	115th	New York, NY 10025	212-666-4190	carol@mortonwilliams.com
Food: Deli	Nussbaum & Wu/2898 Bagel & Bakery Corp.	2897 Broadway	113th	New York, NY 10025	212-280-5344	
Food: Chinese	Ollie's/900 W 116 Corp.	2957 Broadway	116th	New York, NY 10025	212-932-3300	
Food: Filipino	Pistahan Restaurant/Ucaryl Inc.	350 Palisade Avenue		Bogota, NJ 07603	201-968-9777	
Food: Deli	Quiznos/Stevens Food Group	2530 Frederick Douglass Bv.		New York, NY 10030	212-926-7849	
Food: Organic	Raw Soul/Labor of Love Productions LLC	348 W. 145th St.		New York, NY 10031	212-491-5859	
Food: Indian	Roti Roll/BMC Corp.	994 Amsterdam Avenue		New York, NY 10025		
Food: Vietnamese	Saigon Grill/Glyphs Garden, Inc.	620 Amsterdam Avenue	90th	New York, NY 10024	212-875-9072	
Food: Southern/Soul	Spoonbread Too	366 W. 110th	Columbus & Manhattan	New York, NY 10025	212-865-6744	
Food: Southern/Soul	Spoonbread Too	547 Lenox Ave		New York, NY 10037	212-865-6744	
Food: Deli	Subway/Edupuganti Corp.	580 W. 125th St.		New York, NY 10027	212-222-3853	
Food: BBQ	Texas Rotisserie Grill/97 Broadway Food Corp.	2581 Broadway		New York, NY 10025	212-665-9800	
Food: Bagels	Times Square Bagels	200 W. 44th St.	Broadway	New York, NY 10036	212-997-7300	
Food: American	Toast/Westside Broadway Rest.	2737 Broadway	105th	New York, NY 10025	212-663-7010	
Food: Caribbean	Tropical Sensation/NLE Corp.	953 Amsterdam Avenue	106th	New York, NY 10025	212-222-2933	
Food: Pizza/Italian	V&T Pizzeria/V & T Restaurant	1024 Amsterdam Ave.	110th	New York, NY 10025	212-666-8051	
Food: Asian	Vine Sushi & Sake	2955 Broadway	115th	New York, NY 10025	212-222-3568	
Food: Supermarket	Westside Market/ WS Market	2840 Broadway	110th	New York, NY 10025	212-222-1500	
Graduation Cords/Stoles/Tassels	TasselInfringe.com/Goel Sudershan	n/a		n/a	818-638-7272	Call in order; vendor will direct bill after.
Hardware	Columbia Houseware Hardware	2905 Broadway	113th	New York, NY 10025	212-662-2150	
Hardware/Lumber	Metropolitan Lumber & Hardware	617 11th Avenue		New York, NY 10036	212-246-9090	See David Milch for Account Info
Internal Vendor	Athletics	Dodge Physical Fitness Center		n/a	4-4002	Contact: Bill Ebner
Internal Vendor	Audio Visual Aide	See Your Advisor		n/a		
Internal Vendor	Central Mail Room	615 W 131 St., 4th Floor		n/a	4-2081	Contact: Paul Johnson
Internal Vendor	Crown Catering	Lerner Hall		n/a	4-4621	catering@columbia.edu
Internal Vendor	Printing Services	106 Journalism		n/a	4-3233	
Internal Vendor	Publications	419 W. 119th St.		n/a	4-2793	
Internal Vendor	Student Enterprise	East Campus		n/a	4-6233	
Mailing	Federal Express	See your advisor		n/a		
Movies: Film Rental	Criterion Pictures USA	8238-40 Lehigh		Morton Grove, IL 60053	847-470-8164	Rights Issues/See Advisor First
Movies: Film Rental	Film, Inc.	5547 N. Ravenswood Ave.		Chicago, IL 60640	312-878-2895	Rights Issues/See Advisor First
Movies: Film Rental	Frameline Inc.	145 Ninth Street, Suite 300		San Francisco, CA 94103		Rights Issues/See Advisor First
Movies: Film Rental	Swank Motion Pictures Inc.	2844 Pysphere Circle		Chicago, IL 60674	800-645-4944	Rights Issues/See Advisor First
Party Supplies	Abbey Tent & Party/Abbey Richmond Rentals	158 Commerce Dr.		Fairfield, CT 06430	800-63-PARTY	Book through Facilities
Party Supplies	Ace Party & Tent Rental	171-27 Station Road		Flushing, NY 11358		Book through Facilities
Party Supplies	Balloon Saloon	133 West Broadway		New York, NY 10013	212-227-3838	Vendor will not accept E-Form if purchase is under \$100.
Party Supplies	Broadway Party Rentals LLC	134 Morgan Ave.		Brooklyn, NY 11237	212-269-2666	
Performance Rights	Samuel French Inc.	45 W. 25th Street		New York, NY 10010		
Printing: Banners	D'Tail Signs	64 Sylvan Ave.		Clifton, NJ 07011	973-458-9292	
Printing: Posters	C2Media	P.O. Box 100992		Atlanta, GA 30384		Trademarks allowed for this type of Printing
Printing: Posters	Silver Screen Design	324 Wells Street		Greenfield, MA 01301	800-593-4052	Trademarks allowed for this type of Printing
Printing: Posters	Barnard Printing					Trademarks allowed for this type of Printing
Printing: Posters/Copies	Linco Printing/Linco Ptg Inc	50-22 23rd Street		Long Island City, NY 11101	718-937-5141	Trademarks allowed for this type of Printing
Printing: Posters/Copies	Village Copier	2872 Broadway	111th & 112th	New York, NY 10025	212-666-0600	Trademarks allowed for this type of Printing
Printing: Posters/Copies	Village Copier	1181 Amsterdam Ave.		New York, NY 10027		Trademarks allowed for this type of Printing
Printing: Publications	Art Communication Systems, Inc.	1340 North 17th St.		Harrisburg, PA 17103	717-232-0144	Trademarks allowed for this type of Printing
Printing: Publications	Printing Systems, Inc.	146 W. 29th St. Room 6RE2		New York, NY 10001	212-352-8007	Trademarks allowed for this type of Printing
Promotional Items	Oriental Trading	See Your Advisor		n/a		
Promotional Items	4imprint	www.4imprint.com		Kimberly Armeson	866-213-1639	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Avenue Z Graphics	www.avenuezgraphics.com		ben1@avenuezgraphics.com	800-408-0292	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Balady Promotions Inc.	www.balady.com		Joanne Balady	973-682-8440	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Brancaster Marketing, Inc.	www.brancastermarketing.com		Amanda Bodian	845-752-2221	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Corporate Gift Solutions LLC	www.howardroe.com		Jerry Scher	888-341-0886	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	CS Designworks			Milena Buscaglia	212-679-1212	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Graphic Edge, The	www.thegraphicedge.com		Mike Riddle	712-792-7777	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Grossman Marketing Group	www.grossmanmarketing.com		Ben Grossman	617-591-2919	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Howard Roe Company	howardroe@aol.com		Jerry Scher	201-567-6300	Licensed to Use Trademarks (Columbia & Logos)

Category	Vendor	Address	Cross Street	City, State Zip	Phone	Notes/Comments
Promotional Items	Jester Company, Inc.	www.jestercompany.com		Robin Arnold	336-545-1010	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Larick Associates Inc.	www.larick.com		Nancy Larick	516 883-1489	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Logo Concepts LLC	www.logoconcepts.net		Marcia Nozik	860-233-8072	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Marketing Alliance LLC	www.marketingalliance.com		Andrew Goldstein	212-659-7777	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	MGI Companies/MGI Inc.	www.mgicompanies.com		Kim Harness	785-331-1914	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Premier Agendas Inc.	www.premieragendas.com		Kristin Aamodt	800-536-2959	Licensed to Use Trademarks (Columbia & Logos)
Promotional Items	Zeblue Promotional Products & Svc/Zeblue Corp.	30 Jericho Turnpike #300		Commack, NY 11725	800-842-3000	Licensed to Use Trademarks (Columbia & Logos)
Stationary	Ivy League Stationery	2955 Broadway	116th	New York, NY 10025	212-316-9741	
Stationary	Ivy League Stationery	1201 Amsterdam Ave.		New York, NY 10027		
Stationary	Janoff's					
Transportation: Rental Car	Hertz	P.O. Box 121124 (Billing)		Dallas, TX 75132	888-333-6820	See Advisor First
Transportation: Rental Car	Enterprise	n/a		n/a	800-261-7331	See Advisor First
Transportation: Charter Bus	TFD Bus Co	n/a		n/a	914-667-8000	Contact Transportation Office

W-9 Form

- ❑ What is the purpose of the W-9 form?
 - To add a new vendor into the Columbia University Accounts Payable (AP) system & Vendor List (if applicable).
 - Certifies an individual's social security number or a vendor's tax identification number.

- ❑ When do you complete the form?
 - Utilize when the individual or vendor is being paid for the first time.

- ❑ Who completes the form?
 - Individual or Vendor receiving payment.

- ❑ Sections to Complete (all are required):
 - Name (Business Name, If Applicable)
 - Indicate Type of Business
 - Permanent Address
 - SSN/Taxpayer Identification Number (TIN)
 - Signature and Date

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.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 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 chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below).

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 4.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. 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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. 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 the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

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

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 page 2), 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 Social Security Administration 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 www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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 ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second 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 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Invoices/Receipts/Statements

- ❑ An invoice is a bill submitted for payment.
- ❑ A receipt is typically a record acknowledging that payment was received. Some vendors on the Vendor List provide a receipt when a purchase is made via Voucher, that functions like an invoice requesting payment.
- ❑ A good invoice has the following information:
 1. Invoice Number or Register Receipt Number
 2. Vendor Information: Name, Address & Phone Number
 3. Addressed to Columbia University
 4. Invoice Date
 5. Itemization of Purchase
 6. Amount Due
- ❑ Unacceptable invoices are those missing one or more of the above mentioned items.
- ❑ Some businesses may not have an invoice that reflects all the information required. You should obtain the following item(s) to include with the invoice, in order to make it acceptable:
 1. Business card.
 2. Menu with highlighted items purchased, in addition to guest check.
 3. Note on letter head signed by manager indicating date of event, total cost & items purchased.
- ❑ Receipts/Invoices for out of pocket expenses & petty cash must show proof of payment (i.e. paid stamp, indication of amount paid or indication of zero balance due).

Invoices/Receipts/Statements Cont'd

- ❑ Invoices/receipts/statements must be prepared properly so they can be scanned into a database:
 - Invoices/receipts/statements that are smaller than 8 1/2 x 11" must be taped (not stapled) to a standard letter size (8 1/2 x 11") sheet of paper, before it is submitted for processing. This must be done for all transactions.
 - When taping down invoices/receipts, make sure you do not cover any of the writing on the receipt with tape, even clear tape (it may not be legible once it is scanned).
 - Do not use highlighter pens on invoices/receipts/statements. Use an asterisk to emphasize purchases.
 - Cross out barcodes on any receipts (barcodes can cause problems during the scanning process).



P.O. BOX 94081 PALATINE, IL 60094-4081
 CUSTOMER SERVICE 1-800-789-8965
 SEE REVERSE FOR LOCATION INFORMATION
 TIN 36-2952904

INVOICE

ACCOUNT NO.	INVOICE NO.	INVOICE DATE
10207	525403	09/06/06
TERMS-NET 30**		5

GOOD INVOICE

SHIP TO

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COLUMBIA UNIVERSITY DEAN
 DEAN OF STUDENTS MAILCODE 2607
 2920 BROADWAY 405 LERNER HALL
 NEW YORK NY 10027

COLUMBIA UNIVERSITY,
 DEAN OF STUDENT AFFAIRS OFFICE
 2920 BROADWAY 405 LERNER
 NEW YORK NY 10027

C	V	CUSTOMER ORDER NO.	QUILL ORDER NO.	DATE ORDERED	DATE SHIPPED	CTNS	WEIGHT	SHIPPED VIA		
1	N	WILSONSHARI	D 1494110	09/06/06	09/06/06	1	15	UPS-ISLAND CITY		
		STOCK NUMBER	DESCRIPTION		COLOR	F/P	QUANTITY SHIPPED	UNIT	PRICE	EXTENSION
		902 083300	67LB COVER PAPER, 8-1/2"X11"		CANRY	P	1	OPK	5.990	5.99
		902 5310DX	PERFECTOUCH 10-OZ CUP		BEIGE	P	1	OPK	2.990	2.99
		902 7-42328	QUILL RULED PADS, 8-1/2"X11"		WHITE	P	1	ODZ	6.490	6.49
		902 20601	COLORED PER. PADS, 5"X8"		ASSTD	P	1	OPK	6.490	6.49
		902 683-4AB	SMALL POST-IT FLAGS, BRIGHT/CLR		ASSTD	P	3	OPK	4.690	14.07
		902 680-1	POST-IT TAPE FLAGS, 1X1-3/4"		RED	P	2	OPK	2.290	4.58
		902 680-5	POST-IT TAPE FLAGS, 1X1-3/4"		YELLW	P	2	OPK	2.290	4.58
		902 08504	WINT O GREEN LIFESAVERS 6.250Z			P	1	GEA	2.290	2.29
		902 08503	PEP O MINT LIFESAVERS 6.250Z			P	1	GEA	2.290	2.29
		999 61439	PLANTERS TRAIL MIX SAMPLE			P	1	GEA	*NO CHARGE*	
		999 26285	QUILL SALES ADS			P	1	GEA	*NO CHARGE*	
***** **MORE VALUE. MORE SUPPORT. LESS STRESS. * **COUNT ON QUILL FOR THE PRICE, SELECTION & SERVICE YOU NEED. * **VISIT QUILL.COM FOR EVERYTHING WE HAVE TO OFFER. * *****										
MOSE TOTAL		TAX	SMALL ORD PROC CHG	FREIGHT	INVOICE TOTAL	PAYMENTS APPLIED	CREDITS/REBATES APPLIED	PAYABLE IN U.S. DOLLARS	AMOUNT DUE	
49.77				FREE	49.77				\$49.77	

CUSTOMER IS RESPONSIBLE FOR COLLECTION FEES, COURT COSTS AND REASONABLE ATTORNEY FEES TO COLLECT UNPAID ACCOUNTS



SOLD TO	ACCOUNT NO.	INVOICE NO.	INVOICE DATE
COLUMBIA UNIVERSITY DEAN	01883180	9525403	09/06/06

AMOUNT DUE
\$49.77

P.O. BOX 94081
 PALATINE, IL 60094-4081

VISA AMEX
 MC DISCOVER

CREDIT CARD # _____ Exp. m/d/yr _____

5 PAYABLE IN U.S. DOLLARS

THE AREA BELOW AND THE REVERSE SIDE OF THIS ADVICE ARE PROVIDED FOR YOUR COMMENTS, SUGGESTIONS AND/OR ADDRESS CHANGES

RETURN THIS PORTION WITH YOUR PAYMENT - DO NOT STAPLE

PLACE AN 'X' BELOW TO ENSURE THESE COMMENTS ARE FORWARDED TO THE ATTENTION OF THE APPROPRIATE QUILL SERVICE REPRESENTATIVE

0011000000095254030001883180510000000049776

THE REVERSE SIDE OF THIS ADVICE CAN BE PLACED IN A WINDOW ENVELOPE FOR REBATE PURPOSES. PLEASE DO NOT PLACE OTHER DOCUMENTS IN ENVELOPE.

BAD INVOICE

GUESTCHECK™

Date	Table	Guests	Server	
			519499	
APPT-SOUP/SAL-ENTREE-VEG/POT-DESSERT-BEV				
			LERNER Holt	
			Room 405	
			TEL# 212 8542446	
			3 LARGE PIZZA	42.00
			1 LARGE PEPPERONI	17.00
				59.00
			\$59.00	
			6.00 TIP	
			65.00	
			Tax	
			Thank You	Total

Tipping

- Is tipping allowed?
 - Tipping is allowed if the group has enough funds available on the FTF/Voucher to cover the additional expense, if the service warrants it and if the tip is reasonable.

- What is a reasonable tip?
 - Up to 15% for deliveries
 - Up to 20% for services- 25%

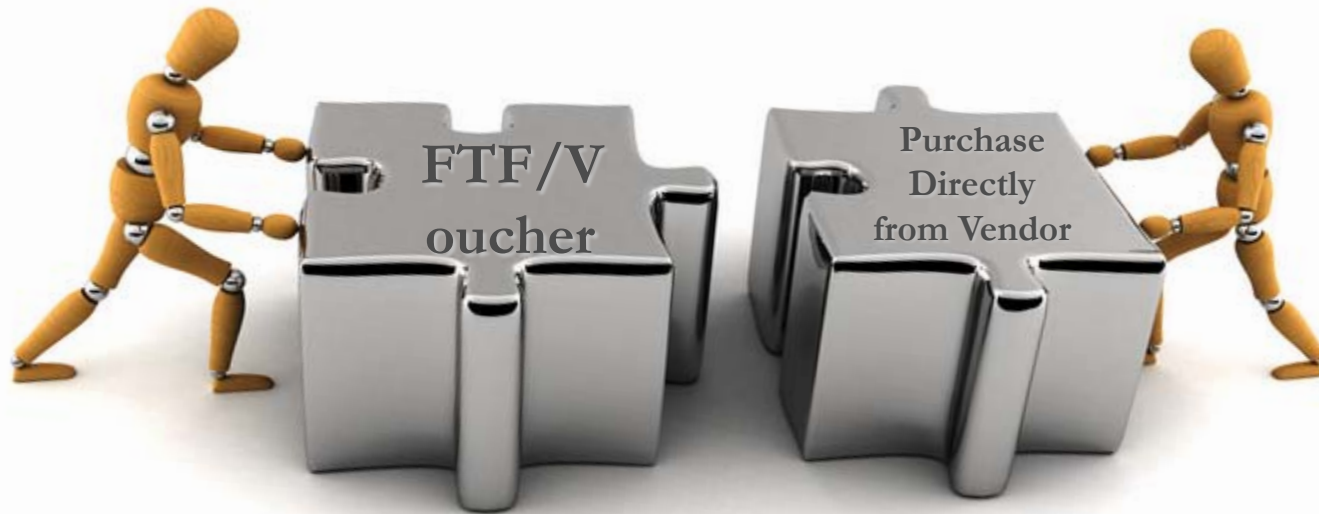
Planning & Approval Process

Student completes online purchase request to facilitate the approved event. The Treasurer or President authorizes the request which is forwarded to Advisor for review.

Advisor reviews purchase request and authorizes the purchase and the FTF is created. The student prints the FTF.

FTF is executed and a copy with invoice/receipt (if provided by vendor) is brought to Financial Advisor for further processing.

Club Spending



Purchase Directly from Vendor

- ❑ What is a direct purchase from a vendor?
 - It is the process whereby the student provides completed and approved FTF/Voucher to the vendor, to exchange for goods and/or services.
 - These transactions can be done in the store/restaurant or via phone/fax for delivery or shipment.
 - The vendor agrees to provide the goods/services immediately and bill the University at a later time, in order to receive payment.
 - These purchases are tax-exempt because of the University's not-for-profit status.
 - Invoices may be mailed by the vendor to SACBO at Columbia with a copy of the FTF/Voucher.
 - In some instances, the vendor will provide you with the invoice or receipt at the time of purchase. In those instances, you must submit that invoice/receipt with a copy of the FTF/Voucher.

Purchase Directly from Vendor Cont'd

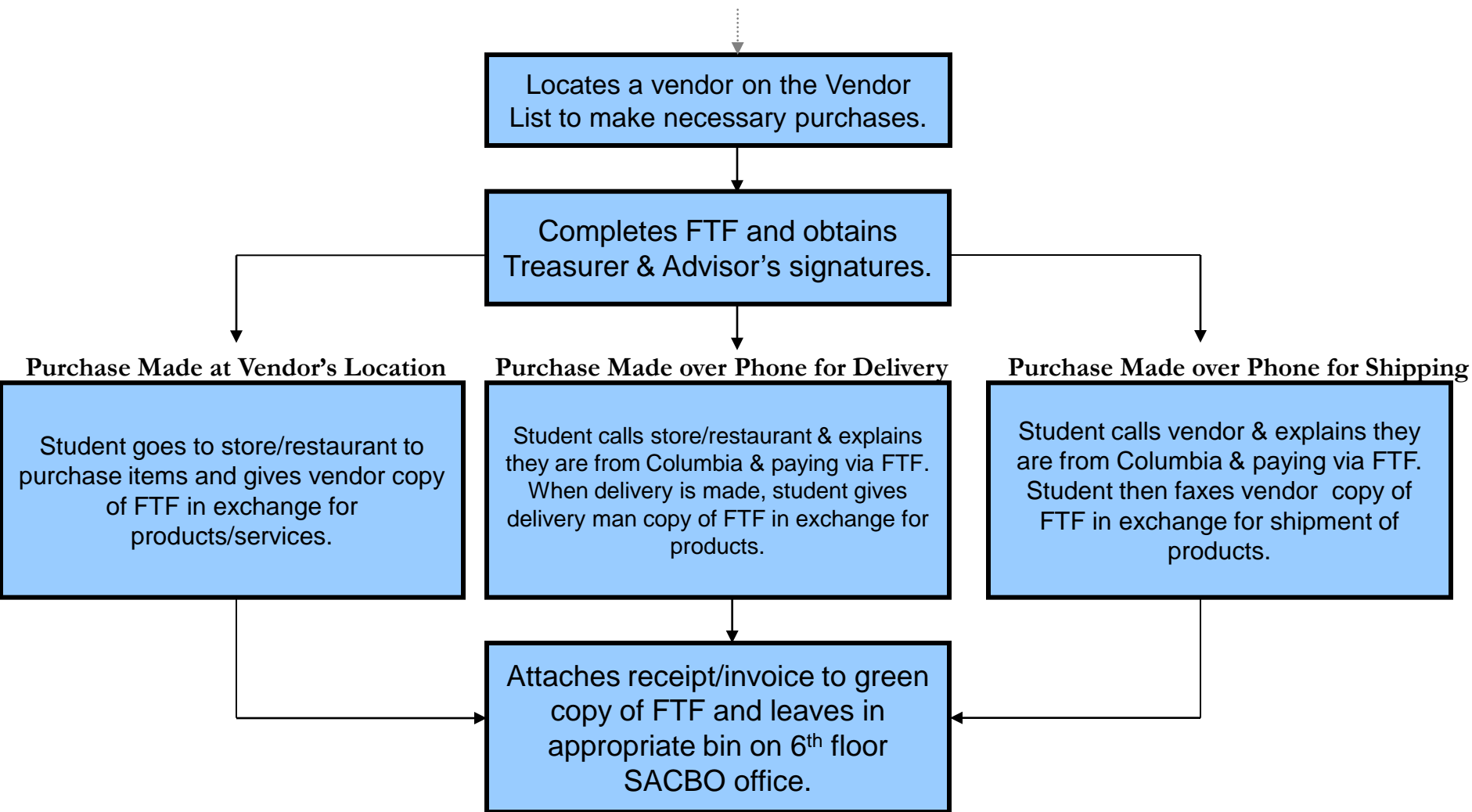
❑ Documentation Requirements:

- Invoices/receipts should have all the pertinent details (i.e. date, name, address & phone # of vendor and itemization.)
- Invoices/receipts that are smaller than 8 ½ x 11” must be taped (not stapled) to a standard letter size (8 ½ x 11”) sheet of paper, before it is submitted for processing.
- Invoices/receipts should be attached to the FTF or green copy of the Vouchers/Vouchers with a paperclip, after they have been taped to a letter size sheet of paper.

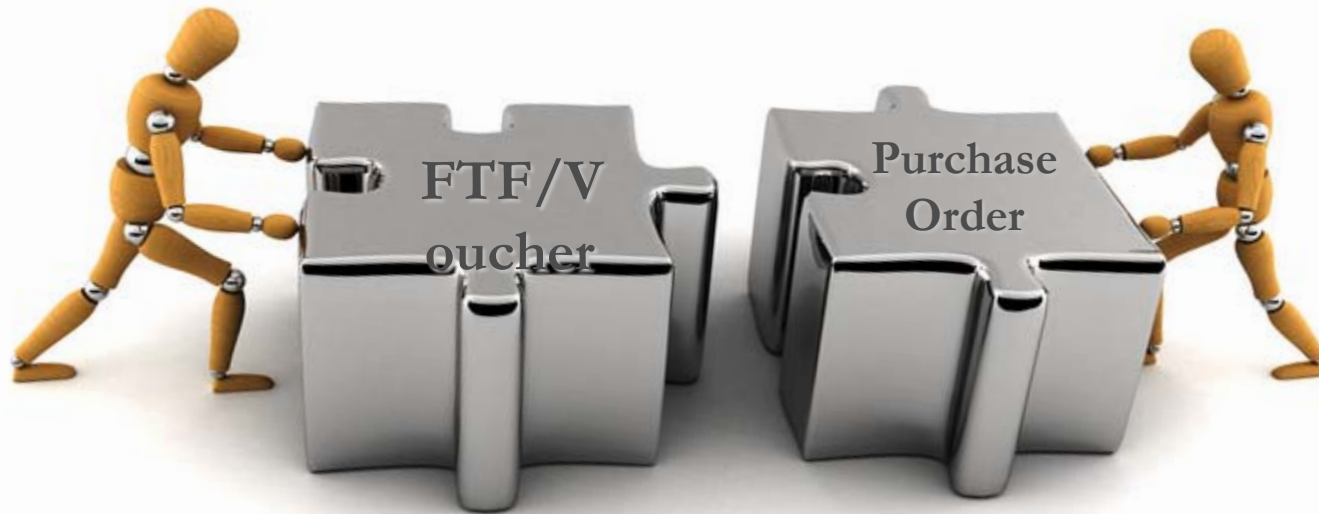
❑ Timeline for Submission:

- FTFs/Vouchers with invoices/receipts attached (if one is given to you by the vendor at time of purchase) should be left in the bin on the 6th floor, as soon as possible after purchase is made, during regular business hours.

Purchase Directly from Vendor Process



Club Spending



Purchase via Purchase Order

- ❑ What is a Purchase Order (PO/EZPO)?
 - A Purchase Order is a contractual document that protects the University's interests and clearly defines the terms and conditions associated with the purchase.

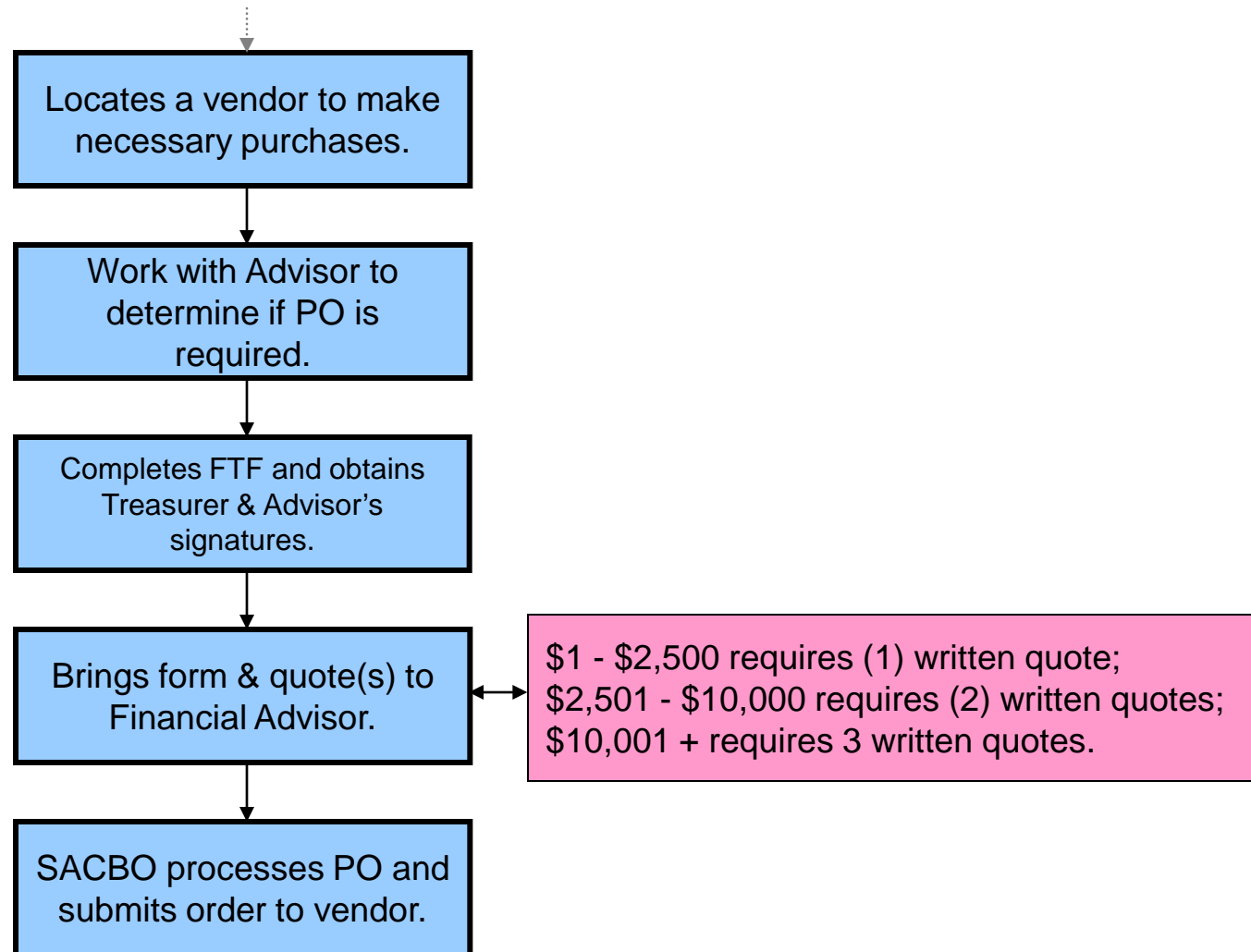
- ❑ When is a Purchase Order used?
 - When the University requires one based on the commodity you are purchasing (i.e. promotional items/t-shirts with University name or logo, contracted services, etc.).

- ❑ How is a Purchase Order generated?
 - Vendor provides group with a quote(s) or estimate for goods/services.
 - Submit all documentation directly to your Financial Advisor on the 6th floor.
 - The Financial Advisor generates the PO and faxes it to vendor.
 - Group representative confirms receipt of PO with vendor.

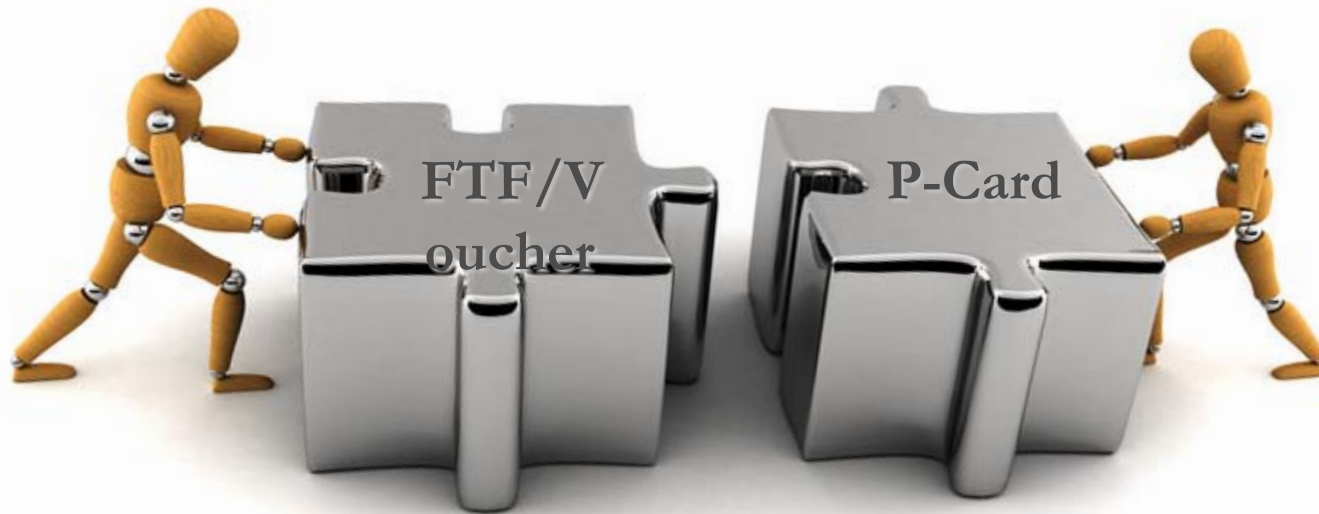
Purchase via Purchase Order Cont'd

- ❑ The University has revised its purchasing policies and these changes include the following new steps:
 - Validating new vendors and existing vendors: Most of the vendors we have already worked with were submitted for vendor validation, however, many still have yet to be validated.
 - Creating Purchase Orders for many types of purchases that in the past didn't require one (i.e. promotional items/t-shirts with University name or logo).
- ❑ How will this impact your group's operations?
 - It may take SACBO longer to create new vendors. Although we are able to RUSH some requests, the vendor must provide the required information to Purchasing before they are validated.
 - Additional paperwork might be necessary to create Purchase Orders that was not required in the past.
- ❑ Due to these new changes, advanced planning is even more important! Please work with your organizational and Financial Advisor at least 2 months in advance to get more detailed information.

Purchase via Purchase Order Process



Club Spending



Purchase via Purchasing Card

- ❑ What is a Purchasing Card (P-Card)?
 - A P-Card is a University issued credit card that can be utilized by staff for purchase of specific goods (i.e. program supplies, food eaten on campus, subscriptions, etc.).
 - Requires the Organizational Advisor to make the purchase on behalf of the student group, via phone or internet.
 - Vendor is directly paid by bank so it reduces turn-around time usually associated with generating a University check.
 - Limited to vendors that are *not* on the vendor list.

- ❑ When can a P-Card be used?
 - When an FTF or Voucher cannot be utilized to purchase goods.
 - Purchases less than \$2,500.
 - When a vendor requires payment immediately.
 - Approved P-card Purchases include:
 - ◆ Conference registration, membership dues and fees, subscriptions, food purchases for on-campus events, programming supplies, software purchase, overnight air and ground delivery charges, etc.

Note: The P-Card cannot be used for travel, travel related expenses or gifts.

Purchase via Purchasing Card

- ❑ Allowable Uses (NOT A COMPLETE LIST):
 - Books
 - Minor computer equipment, software, and supplies
 - Lab supplies and minor equipment
 - Registrations for conferences and seminars
 - Subscriptions and memberships
 - Professional membership and license fees
 - Repairs of equipment not covered by a University maintenance contract (off-campus repairs by outside vendors; not service providers who visit campus)
 - Supplies and materials
 - Overnight air and ground delivery charges (UPS)
 - Courier services
 - Newspaper, journal, on-line advertising fees
 - Door Prizes (small prizes with nominal value such as key chains, magnets, shot glasses etc)
 - Promotional items **WITH** Columbia University logo and/or trademarks **must be used with University preferred vendors only**
 - General programming supplies such as markers, colored paper, tape etc.

Note: The P-Card cannot be used for travel, travel related expenses or gifts.

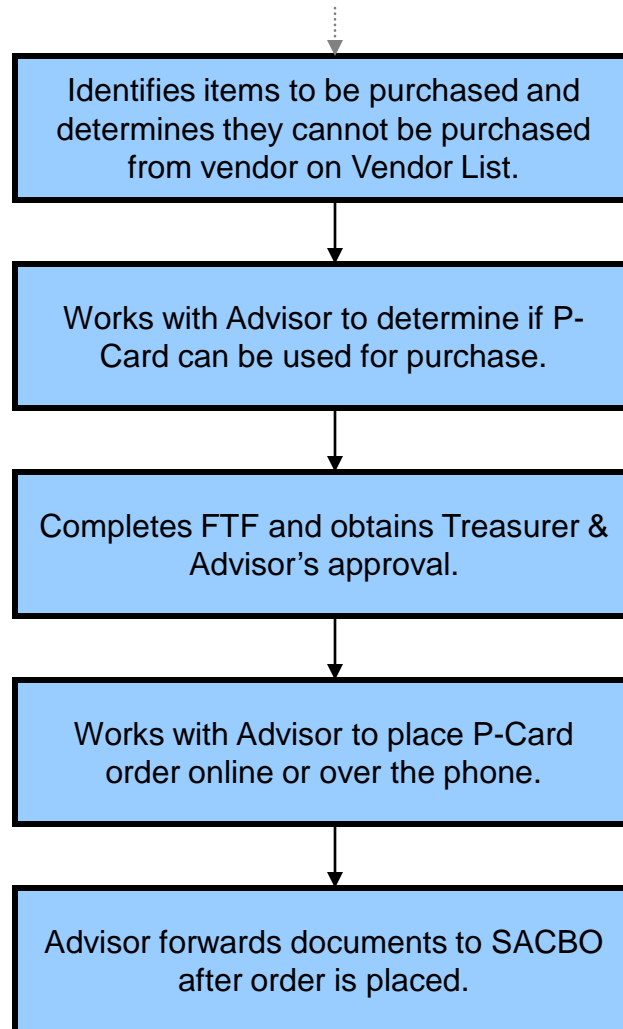


Purchase via Purchasing Card

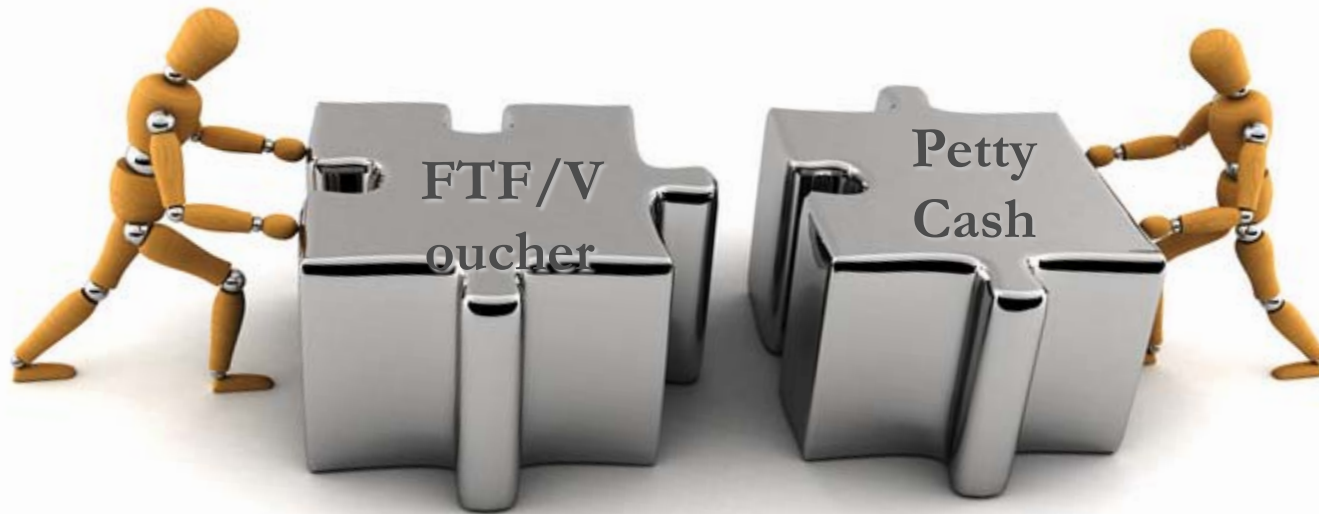
- ❑ Unallowable Uses (NOT A COMPLETE LIST):
 - Food not eaten on campus
 - Gifts / Prizes / Giveaways (including gift cards and gift certificates)
 - Travel and all travel related items (including hotel, gas, parking, metrocards)
 - Alcohol
 - Cards, Flowers, or other unallowable expenses
 - Entertainment / Tickets for social events (tickets for sporting events, movies)
 - Charitable Donations
 - Contracted services (paying for DJs, lecturers, program facilitators)
 - Purchases using personal paypal accounts
 - Honorariums
 - Fines

Note: When in doubt, it is important to check in with your financial advisor.

Purchase via P-Card Process



Club Spending



Petty Cash

- ❑ What is Petty Cash?
 - It is a fund used to pay for *cash* expenses. Debit and credit card purchases are not allowed.
- ❑ Petty cash can be used in two distinct ways:
 - Reimbursement: Allows for the reimbursement of minor cash expenses of \$50 or less, where there is no approved vendor on Vendor List.
 - Advance: Acts as an advance for minor cash expenses of \$50 or less, where there is no approved vendor on Vendor List.
- ❑ Petty cash is not allowed to be used for purchases from vendors on the Vendor List.
- ❑ Petty cash must be used locally (in NYC only) and is not allowed for food eaten off-campus nor for unallowable items (i.e. flowers, alcohol, gifts, etc.).
- ❑ All requests for a Petty Cash Advance or Reimbursement require 3 business days notice. SACBO has limited funds so the time allows us to ensure that funds are available for use when needed.
- ❑ The University's Tax Exemption Certificate must be given to vendor at time of purchase. You are personally responsible for any taxes paid using petty cash.

Petty Cash Cont'd

- ❑ Timeline for Submission:
 - Receipts and remaining cash from petty cash advances must be submitted within 48 hours of purchase directly to your Financial Advisor, on the 6th floor.
 - Failure to return money and receipts within 48 hours will suspend your club from further use of petty cash and it may have ramifications on your account.
- ❑ Documentation Requirements:
 - Receipts should have all the pertinent details (i.e. date, name, address & phone # of vendor and itemization.)
 - Receipts must show proof of payment (i.e. paid stamp, indication of amount paid or indication of zero balance due).
 - Receipts that are smaller than 8 ½ x 11” must be taped (not stapled) to a standard letter size (8 ½ x 11”) sheet of paper, before it is submitted for processing.

Purchase via Petty Cash Process

Unable to locate a vendor on the Vendor List to make necessary purchases under \$50.

Completes FTF and obtains Treasurer & Advisor's approval.

ADVANCE

Student brings form to Financial Advisor.

Financial Advisor reviews request and grants funds within 3 business days.

Student submits request, gets money, makes purchases and returns receipts & money within 48 hours.

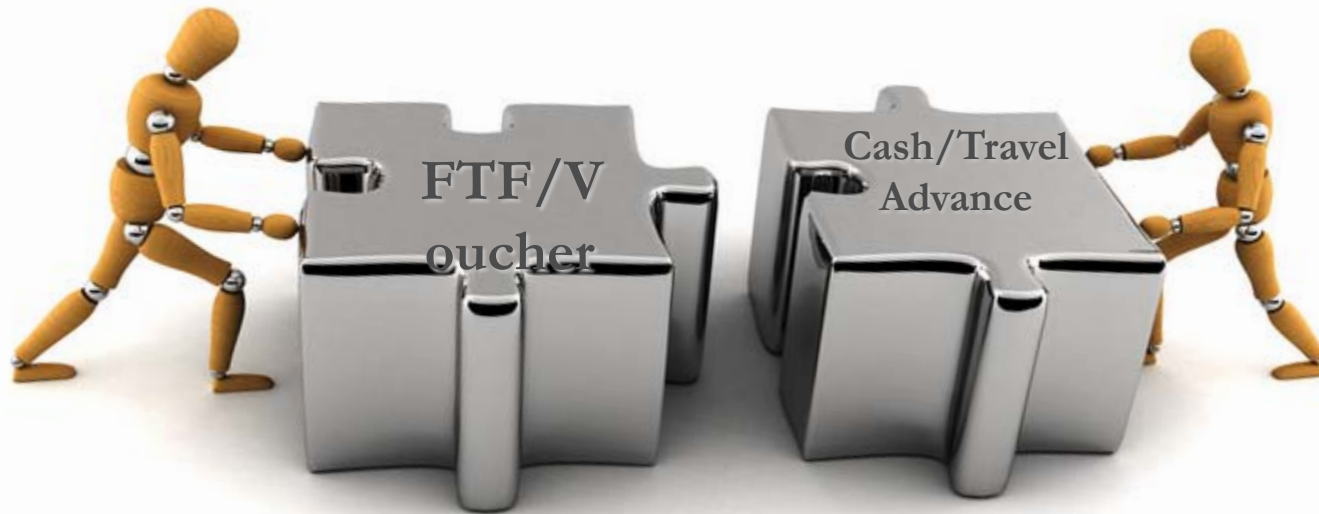
REIMBURSEMENT

Student pays for the items with their own cash. Collects and saves all original receipts. Submits FTF & receipts to Financial Advisor.

Financial Advisor reviews documents for compliance.

Students are asked to return to pick up their funds for the reimbursement in 3 business days.

Club Spending



Cash/Travel Advance

□ What is a Cash/Travel Advance?

- Provides student organizations with cash funds up to \$1,500.
- **Personal accountability and liability associated with these funds. The advance holder is held personally responsible if funds are missing or if there is misuse of funds.**
- Only one advance per group allowed at any given time. If there is need for additional advances, previous advances must be reconciled first.
- Cannot use credit card to make purchases, must use cash or debit card (a copy of debit card printout indicating transactions must be provided with receipts, if applicable, when reconciling).
- Must be requested at least 10 business days in advance.

□ When are groups eligible to utilize this?

- Per the discretion of the Organizational Advisor; usually awarded in instances when there is no approved vendor and expenses are estimated over \$50 (i.e. travel, costumes for productions, etc.).

Cash/Travel Advance Cont'd

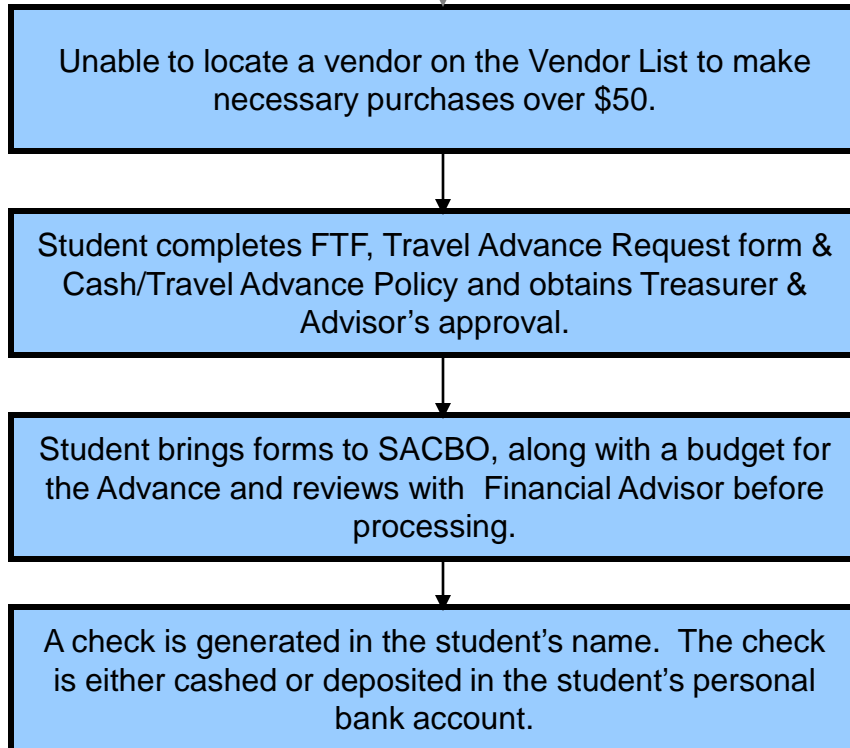
- ❑ Important considerations:
 - Before spending funds, student must sit with Financial Advisor to review and sign Cash/Travel Advance Policy; they must also submit a budget and complete a Travel Advance Request Form (for both travel & non-travel) and an FTF/Voucher.
 - Funds must be used only for the event/travel for which they were requested.
 - Funds cannot be used to pay individual for performances, services rendered or any other service that must be paid by University Check.
 - Because the advance holder is fully responsible for the funds, it is strongly advised against distributing portions of the advance to other students to make purchases.
 - The University's Tax Exemption Certificate must be given to vendor at time of purchase. You are personally responsible for any taxes paid using the advance, with the exception of travel to states where we are not tax exempt.
 - All expenditures must be documented with a legitimate, itemized receipt.
 - Debit Card receipts used to reconcile an advance must belong to the actual Advance holder.

Cash/Travel Advance Cont'd

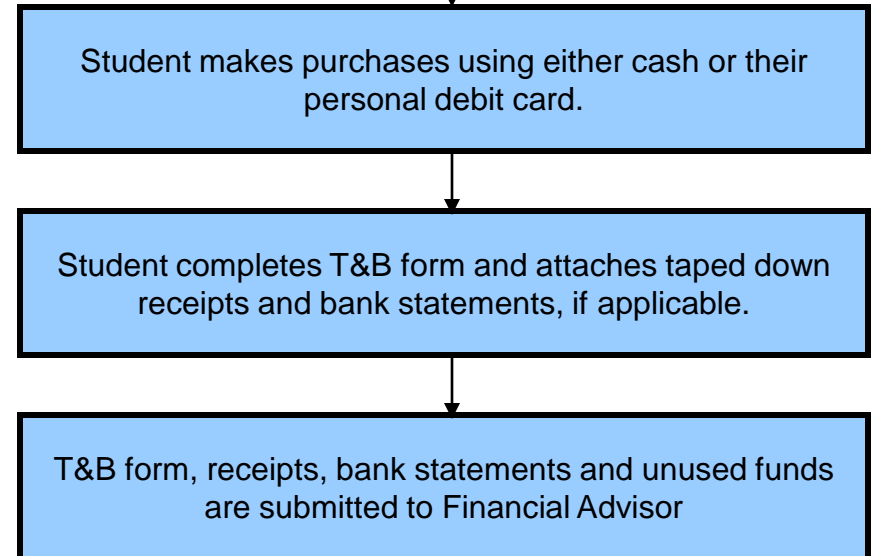
- ❑ How is an advance reconciled?
 - The advance holder completes a Travel and Business Expense Report form (T & B Form); this is the same form also utilized for reimbursement of out-of-pocket expenses.
 - Receipts that are smaller than 8 ½ x 11” must be taped (not stapled) to a standard letter size (8 ½ x 11”) sheet of paper, before it is submitted for processing.
 - If a debit card was used, a copy of the statement, including both the advance holder’s name and the transactions, must be submitted. **Note: Debit card must belong to the cardholder**
 - If the advance is not used in full, any unused funds must be submitted to your Financial Advisor in the form of cash or a check made payable to Columbia University.
 - Must be reconciled 5 business days after returning from trip or 10 business days after receipt of advance, for non-travel.
 - Submit all documentation directly to your Financial Advisor on the 6th floor

Cash/Travel Advance Process

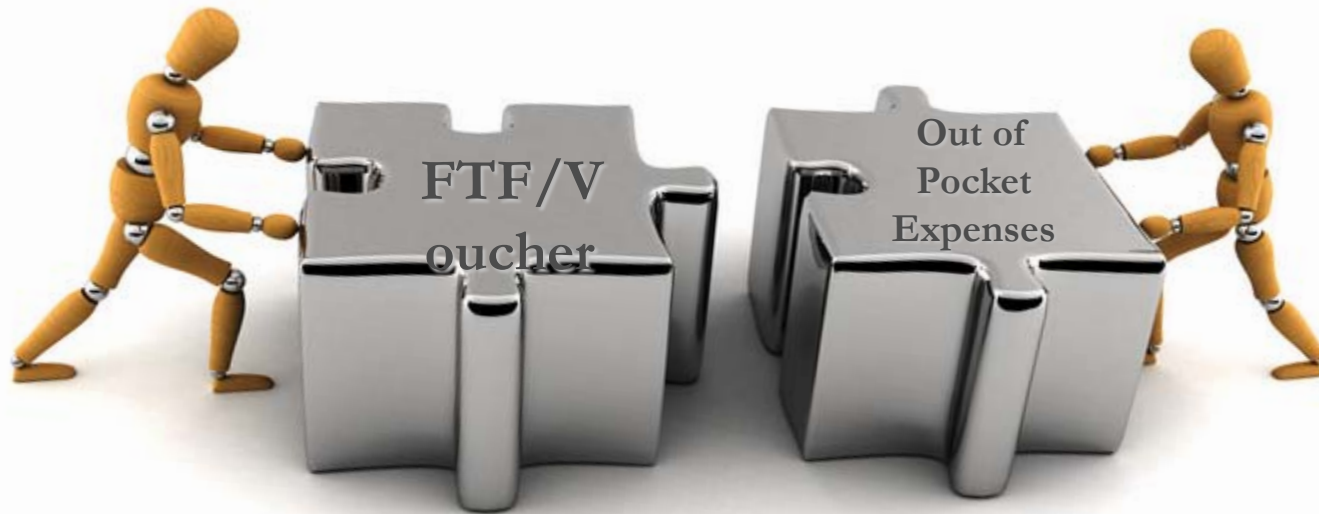
REQUEST



RECONCILIATION



Club Spending



Out-of-Pocket Reimbursements

- ❑ Students sometimes use their own funds to purchase goods for their organization. Personal funds are used for many reasons including:
 - Vendor is not on the Vendor List.
 - For last minute expenses when there isn't sufficient time to get the necessary approvals.
- ❑ The University's Tax Exemption Certificate must be given to vendor at time of purchase. You are personally responsible for any taxes paid on a purchase, with the exception of purchases made during travel to states where we are not tax exempt.
- ❑ Out-of-pocket expenses must conform to University, Divisional and governing board policies otherwise the person will not be reimbursed.

Out-of-Pocket Reimbursements Cont'd

- ❑ How are expenses submitted for reimbursement?
 - The person seeking reimbursement completes a Travel and Business Expense Report form (T & B Form); this is the same form also utilized for cash advance reconciliations.
 - Receipts that are smaller than 8 1/2 x 11" must be taped (not stapled) to a standard letter size (8 1/2 x 11") sheet of paper, before it is submitted for processing.
 - If a debit card or credit card was used, a copy of the statement, including both the person seeking reimbursement's name and the transactions, must be submitted. Note: If a statement cannot be provide with both the cardholder name and transactions, a photocopy of the credit/debit card showing both the cardholder's name and the credit card number that appears on the receipt can be provided instead.
 - Retain a copy of all receipts and the T&B Expense Report submitted for reimbursement.
 - Submit all documentation directly to your Financial Advisor on the 6th floor.

Out-Of Pocket Reimbursement Cont'd

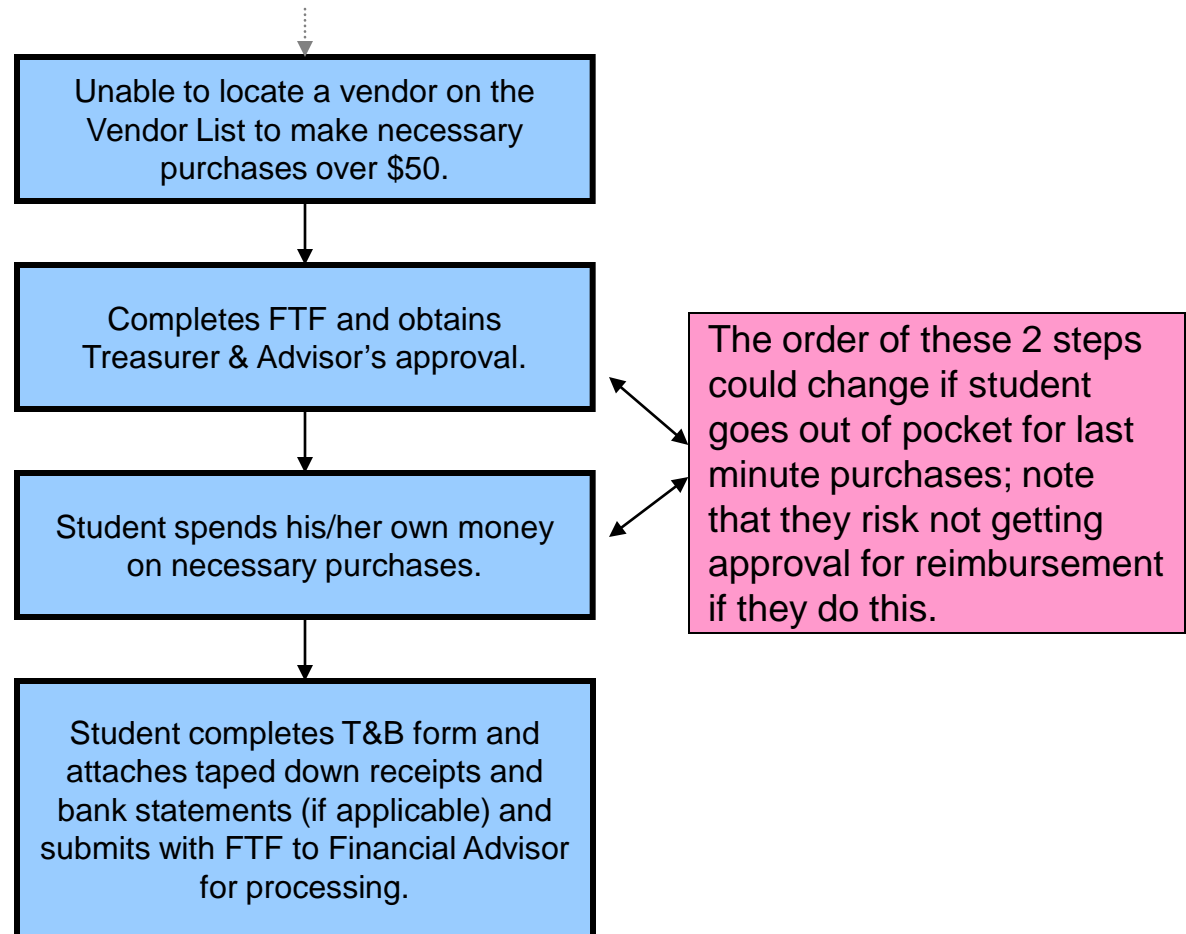
- ❑ Reimbursements should be submitted as soon as possible after the expense has been incurred.
- ❑ Failure to submit all the necessary and complete documents to your Financial Advisor will prevent SACBO from processing your reimbursement.
- ❑ Students **must** submit requests for reimbursement to SACBO **within 120 days** from the date the expenses were incurred, **or the end of the University's fiscal year on June 30th**, depending on which comes first.
- ❑ **Failure to submit within 120 days** or at the fiscal year-end will require a written explanation of facts and circumstances of late submission. An unacceptable explanation would make the reimbursement taxable. The following are exceptions to the policy:
 - Prolonged travel with no mechanism to submit expenses.
 - Medical issues or leave.
 - Being busy is not acceptable.
- ❑ If the expenses are not submitted **within one year, they are always taxable.**

Out-Of Pocket Reimbursement Cont'd

Out of Pocket Reimbursement Checklist:

- Confirm receipts are itemized.
- Confirm sales tax was not charged; circle subtotal if it was.
- Tape down receipts to letter size paper and cross out barcodes.
- Secure personal information on receipts /statements (credit card #s and SS #s)
- Print out copies of credit/debit card statements with both the cardholder's name and the charges. If cannot get appropriate printout, photocopy credit/debit card.
- Complete, **sign & date** T&B Expense Report Form.
- For Food Only:
 - If the item to be reimbursed is food for more than 10 people, write down the number; 10 or less people, write down the name.
- For Travel Only:
 - If the item to be reimbursed is airline, is the E-Ticket included?
 - If the item to be reimbursed is a hotel room, is the folio included?
 - If the item to be reimbursed is gas, is a copy of the car rental agreement included?
 - If the group attended a conference/competition/training is an event flyer included?
- Attached taped down receipts, credit/debit card statement (or photocopy of credit/debit card) & approved FTF to back of T&B form.
- Include W9 Form, if first time being reimbursed by University.

Reimbursement of Out of Pockets Expenses Process



TRAVEL & BUSINESS EXPENSE REPORT

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).

<input type="checkbox"/> Travel Expenses >>>	FIRST DATE OF EXPENSE	TRAVEL END DATE	ARC Invoice Number for Travel Expenses <<<
		TE	
<input type="checkbox"/> Business Expenses >>>	FIRST DATE OF EXPENSE	PERIOD END DATE	ARC Invoice Number for Business Expenses <<<
		PE	

Please note: For TRAVEL EXPENSES the ARC Invoice Number format is TEMMDDYY and refers to the return date to NYC or TRAVEL END DATE.
For BUSINESS EXPENSES (including local transportation) the ARC Invoice Number format is PEMMDDYY and refers to the LAST DATE OF EXPENSE (Period End date).

EMPLOYEE (PAYEE) NAME		TRAVEL ADVANCE # T
PAYEE'S HOME ADDRESS	STREET	DEPARTURE & ARRIVAL POINTS
		FROM TO
CITY	STATE	ZIP
PAYEE'S SIGNATURE	DATE	PERSONAL VEHICLE MILEAGE
X		# OF MILES RATE AMOUNT

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
X	

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.

OVERALL BUSINESS PURPOSE (for conference, attach flyer or forms)

NAME	DEPARTMENT CONTACT
PHONE	

ITEMIZED EXPENSE DESCRIPTIONS				UNSEGREGATED EXPENSES A	SEGREGATED EXPENSES B
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.).		

Totals from Extra Page

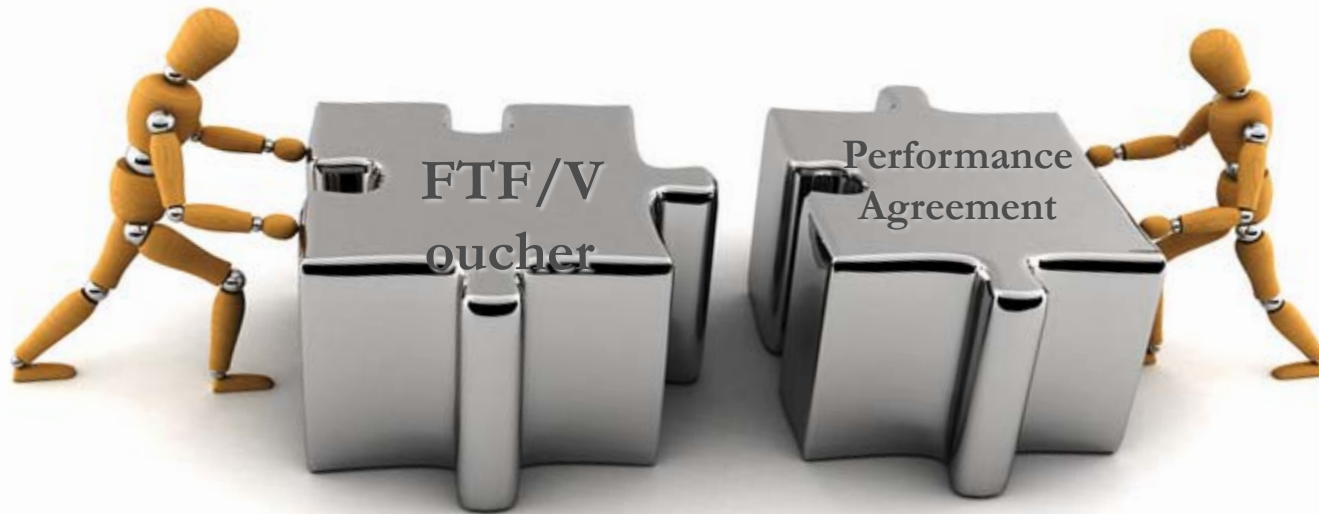
Totals from Average Rate Currency Conversion Worksheet

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)
AGENCY			GNRL		01					LESS PREPAID EXPENSES
AGENCY			GNRL		01					SUBTOTAL
AGENCY			GNRL		01					LESS TRAVEL ADVANCE
AGENCY			GNRL		01					
AGENCY			GNRL		01					AMOUNT DUE UNIVERSITY
ACCOUNT DISTRIBUTION TOTAL									\$0.00	AMOUNT DUE EMPLOYEE

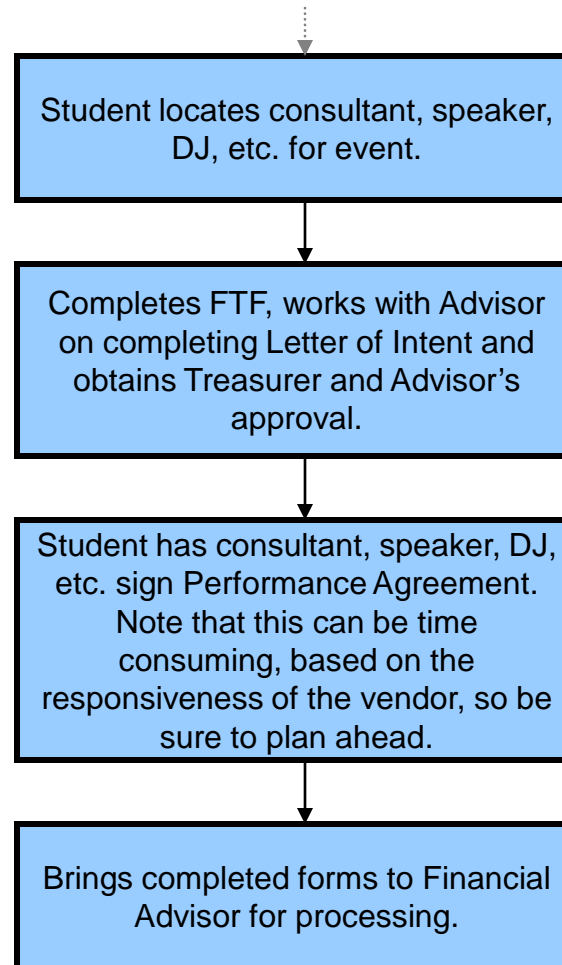
Club Spending



Letter of Intent/Contractual Agreement

- ❑ Purpose and Use of a Letter of Intent/Contractual Agreement
 - Agreement between student group or department with an individual or entity that provides services or goods.
 - Generally used to pay for services such as a trainer, facilitator, consultant, graphic designer, DJs for parties, etc.
 - Confirms the terms of the agreement and outlines services being provided.
 - These documents must be authorized by an administrator of the University (usually your Organizational Advisor or your Financial Advisor). Students cannot sign.
- ❑ Completed by student group in collaboration with your Advisor. Event specific information is entered and various clauses are omitted, if not applicable.
- ❑ Timing: If the vendor is requiring payment on the day of the event, the Letter of Intent and all supporting documentation must be submitted at least 15 business days in advance. If this is a new vendor, additional time is needed to add the vendor in the University's Accounts Payable system. As with all new vendors, a W-9 form is also required.
- ❑ Submit all documentation directly to your Financial Advisor on the 6th floor

Letter of Intent/Contractual Agreement Process



PERFORMANCE AGREEMENT
(individual only)

This agreement entered into on this ____ day of _____, 20__ between **The Trustees of Columbia University in the City of New York on behalf of** _____, hereinafter referred to as "Columbia", and the **actor/musician/band**, hereinafter referred to as "Artist."

WHEREAS, the personal services of the Artist for the performance ("Services") described below hereby accepts an engagement to present the following at venue and from the dates of the periods and at the salaries/fees stated in thereto.

Name of Artist: _____

Phone: _____ E-Mail: _____

NOTE: Artist must contact Columbia University one (1) week prior to Date of Event and/or Performance to confirm appearance)

Number of Artist(s): 1

Name and Address of Place of Performance:

Date(s) of Event and/or Performance: _____

Name of Event or Performance: _____

Type of Performance (details): _____

Time(s) of Performance: _____ (start, finish, performance length) _____

Wage/Payment Agreed Upon: _____

Deposit: _____

Method of Payment: _____ (in USD only)

NOTE: Payment Terms shall be Net 30 days unless otherwise noted herein

Additional Terms:

1. This agreement may be revoked without cause by Columbia providing at least 45 days' written notice to the Artist prior to the dates set forth of event and/or performance without any further financial obligations. Any deposits or prepayments made by the University to the Performer will be returned to the University if the Performer's performance under this Agreement is canceled for any reason.

Columbia, its officers, employees and agents, and the Artist, its officers, employee and agents will not be responsible for any delay or failure in the performance resulting from any cause beyond their control, including without limitation: war, strikes, labor disputes, civil disturbances, fires, natural disasters, acts or regulations of public authorities, and acts of God.

If, in sole judgment of Columbia, it becomes necessary to cancel the performance to protect life or its property, or the property of others, then Columbia may do so without liability to the Artist.

2. In the event that the Artist does not fulfill the contracted engagement, which causes a cancellation of the performance, any and all monies paid to the Artist shall be returned to Columbia, except where the Artist's failure to perform is caused by illness or other reason beyond control of the Artist. Columbia shall be entitled to compensation for any expenses reasonable and necessarily incurred in meeting requirements set forth in the contract.

3. The Artist shall neither assign, transfer, nor delegate any rights, obligations, or duties under this agreement without the prior written consent of Columbia.

4. Artist warrants that there exists no actual, potential or appearance of conflict between Artist's family, businesses, or financial interest and Artist's performance of the Services. Artist represents that it has not offered (and will not offer during the term of this Agreement) any compensation, reward, gift, favor, service, outside employment, reimbursement of expenses, loan, ownership interest, or anything else of monetary value, to any officer, employee, student, or faculty member of Columbia as an inducement to entering into or continuing under this Agreement. Artist will notify Columbia in writing of any change in conditions that might give the appearance of a conflict of interest. Artist will support and safeguard Columbia's legitimate interests in any dealings with third parties.

5. Any notice to either party hereunder must be writing signed by the party giving it and shall be deemed given when mailed postage prepaid by U.S. Postal Service first class, certified or express mail, or other overnight mail service, or hand delivered, when addressed as follows:

To Columbia:

To Artist: _____

or to such other addressee as may be hereafter designated by written notice. All such notices shall be effective only when received by the addressee.

6. This agreement contains all the terms between the parties and may be amended only in writing signed by both parties.

7. Indemnity: Artist will indemnify, hold harmless and defend Columbia, its trustees, officers, faculty, students, agents, and employees against any and all damages, suites, actions, claims, liabilities, losses, judgments, costs and expenses arising out of or relating to (i) any personal or bodily injury (including death) or property damage caused by Artist's negligent, willful, or unlawful acts or omissions or breach of this Agreement, (ii) breach of Artist's confidentiality obligations, or (iii) an infringement or misappropriation of any third party intellectual property or proprietary rights (including without limitation any sheet music, lyrics or script as may be desired or required by Columbia) in performance of the Services. Columbia will provide prompt written notice to Artist of any claim that Artist is obligated to indemnify under the Agreement.

8. Artist is an independent contractor with respect to Columbia, and nothing in this Agreement constitutes the parties as partners, joint ventures, co-owners or otherwise as participants in a joint or common undertaking, or allow either party to create or assume any obligation on behalf of the other party for any purpose whatsoever. Neither Artist nor its employees or agents will be entitled to any benefits applicable to Columbia's employees. Artist will be solely responsible for its compliance with all laws, regulations, and rules regarding employment of its personnel, and for any claims made by personnel or other individuals assigned by Artist to provide the Services, including any wages, benefits, workers' compensation, health and unemployment insurance, and pension contributions.

9. The parties will make good faith efforts to resolve any dispute concerning this Agreement prior to commencing litigation. Columbia will not be deemed in breach of this Agreement for withholding any portion any portion of payment that Columbia is disputing in good faith. Columbia will, however, make prompt payment of any portion of an amount not under dispute.

10. The laws of the State of New York will govern all rights, duties, and obligations arising from or relating in any manner to this Agreement, without regard to conflict of laws principles. Any and all claims arising from or relating to this Agreement will be heard either in United States or New York State courts located in the City and County of New York.

11. Use of Name: Artist will not use the name, insignia, or symbols of Columbia, its faculties or departments, or any variations or combination thereof, or the name of any trustee, faculty member, other employee, or student of Columbia for any purpose whatsoever without Columbia's prior written consent.

IN WITNESS WHEREOF, the parties have executed this Agreement under seal as of the date first above written.

"Artist"

Trustees of Columbia University in
the City of New York

Sign: _____

Sign: _____

Name: _____

Name: _____

Title: _____

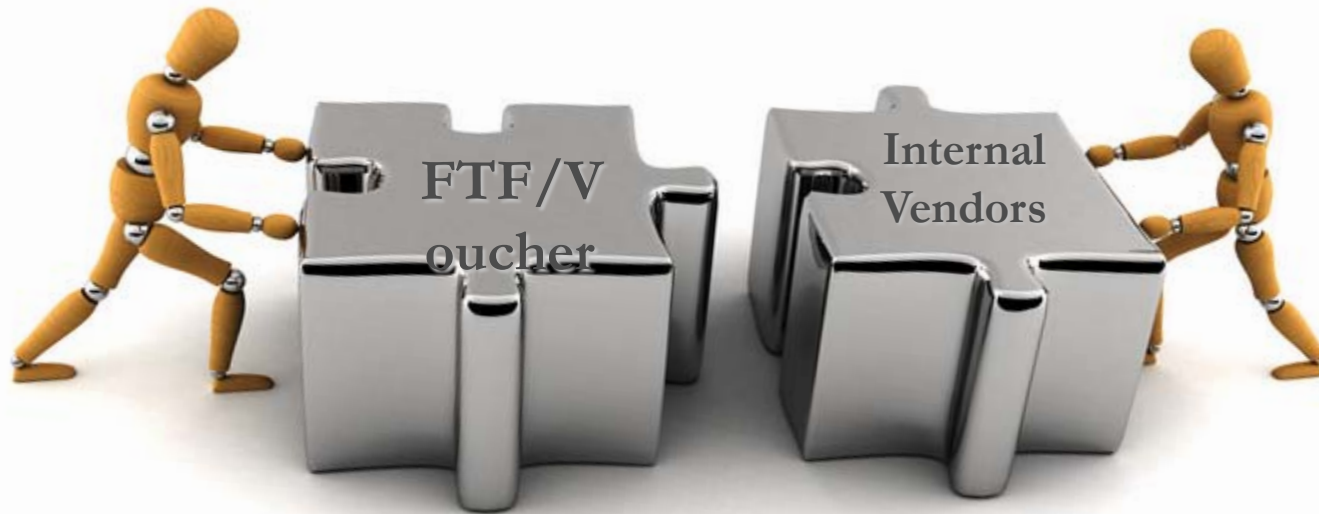
Title: _____

Date: _____

Date: _____

**executed by Columbia Procurement Services
only.*

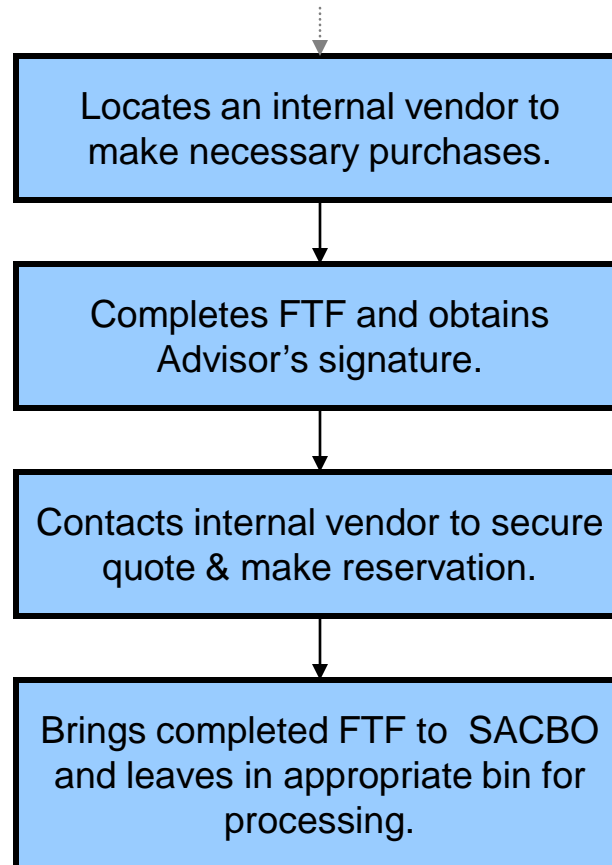
Club Spending



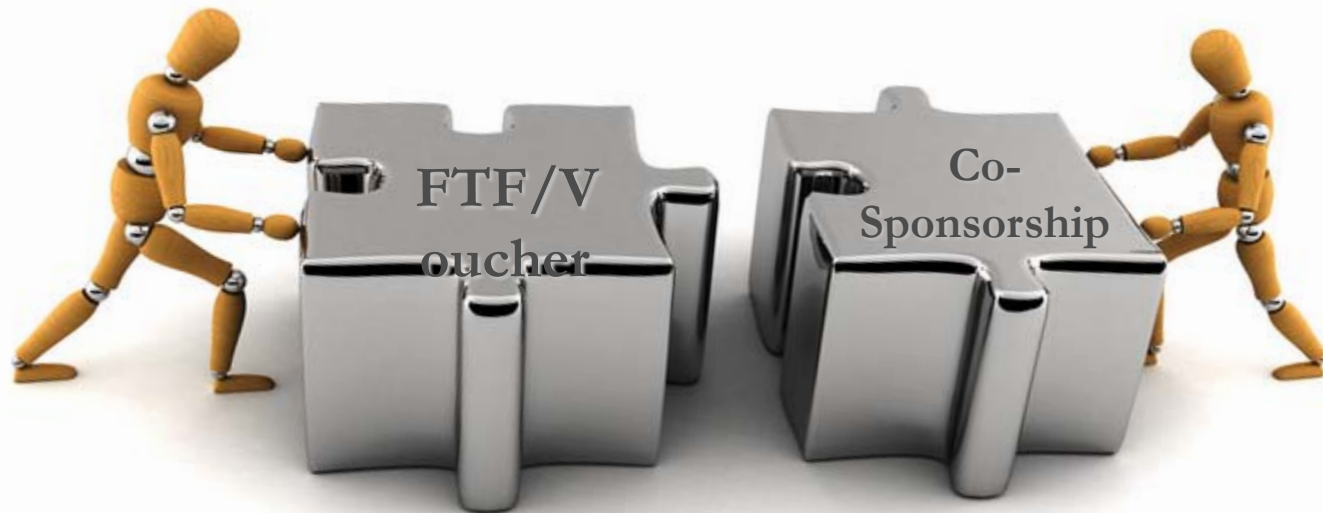
Internal Vendors

- ❑ What are internal vendors?
 - Internal Vendors are departments within Columbia University that provide services for a fee.
 - Examples include: Facilities, Security, University Event Management, Printing Services and Columbia Catering.
 - Groups' accounts are charged directly via internal transfer; a check is not generated.
- ❑ Recommended Practices:
 - Secure a quote from the internal vendor.
 - Always provide the group's account number to the internal vendor.
 - Green copies of Vouchers/Vouchers with quotes attached (if one is given to you by the internal vendor) should be left in the bin on the 6th floor, as soon as possible after reservation/purchase is made, during regular business hours.
 - Reconcile charges using the monthly report. Be proactive! Follow-up with vendor if:
 - Charges are not reflected.
 - Actual costs are greater than estimates initially received.
 - Note: SACBO can provide copies of the detailed invoice (IDI) for some internal vendors including: Columbia University Catering, University Event Management, and Facilities

Internal Vendors Process



Club Spending



Cosponsorships

- ❑ What is a cosponsorship?
 - This is financial support (a transfer of funds between accounts) for an event or program organized by another group or department.
 - A cosponsorship will show up as a debit on the account of the group giving the money and a credit on the account of the group receiving the money.

- ❑ How to facilitate a cosponsorship (within the University):
 - Get a written commitment from group giving your group a cosponsorship, for your internal records.
 - Groups cosponsoring an event should submit a completed and authorized FTF to SACBO.
 - Both groups (giving and receiving) should review monthly detail report to ensure that funds were transferred.
 - If anticipated funds are not reflected, alert your advisor and follow-up in writing.
 - FTFs should be left in the bin on the 6th floor, as soon as possible after the agreement to provide support is made, during regular business hours.

- ❑ Cosponsorships can be made to Barnard groups. This also requires the completion and submission of an FTF. SACBO will handle cutting the check.

Cosponsorships Process

Debit Side

Student from group giving the funds writes a written commitment to the group/dept. they are cosponsoring.

Completes FTF and obtains Advisor's approval.

Brings completed form to SACBO and leaves in appropriate bin for processing.

Credit Side

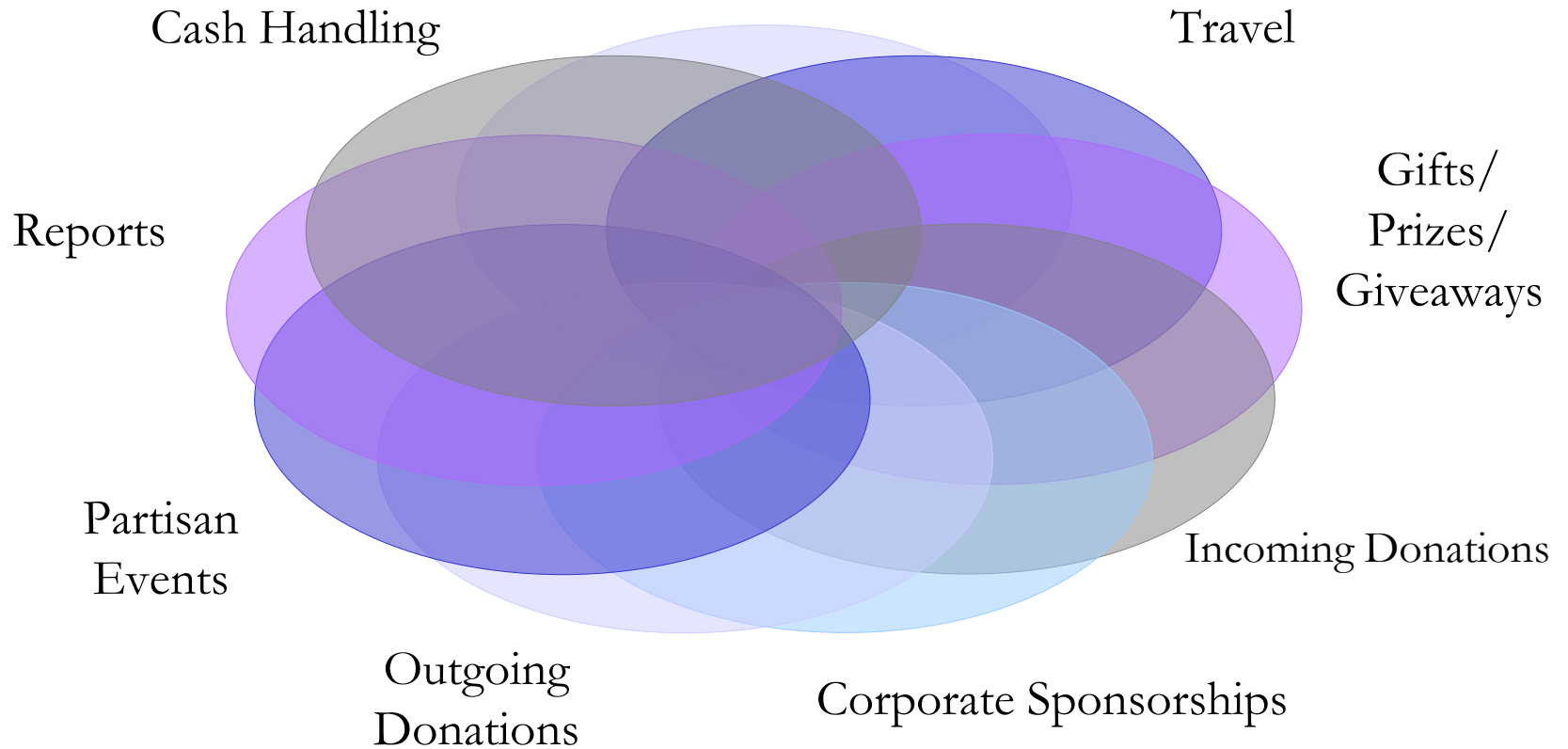
Student from group receiving the funds requests a written commitment from the group/dept. cosponsoring the event.

Checks monthly ARC report to see if cosponsorship is posted.

If funds were received, confirm the amount is correct.

If funds were not received, follow up with group/dept.

General Processes/Policies



Travel

- ❑ If your group plans to travel, please review the general guidelines below:
 - For domestic travel, meet with your Organizational Advisor at least two months prior to proposed trip departure date.
 - For international travel, meet with your Organizational Advisor at least three months prior to proposed trip departure date. International travel requires pre-approval and submission of certain documents within an allotted amount of time. **Failure to submit this information within the given time frame may result in your trip not being approved.**
 - Discuss business purpose of travel and how it applies to your organization's goals.
 - Discuss modes of traveling (car rental, flying, rail/bus) & process associated with each.
 - Discuss expenses to be incurred while on trip and how these will be covered (revenue vs. allocation and travel advance vs. out of pocket reimbursements, etc.).
 - Review documents that must be completed prior to traveling (travel waivers, etc.).
 - Discuss expectations of the group while traveling & representing the University.
 - Remember to please request itemized receipts for all expenses while traveling. These are needed if you are requesting to be reimbursed and for reconciling your travel advance.
 - Bring Tax Exemption Certificate if traveling in one of the states the University is tax exempt.

Travel Cont'd

❑ Rental Vehicles:

- Hertz is the preferred University vendor. Please use them for your rental car needs. There are age requirements for class/type of vehicle.
- **DO** purchase a Loss Damage Waiver (LDW) and Supplemental Liability Insurance from Hertz when renting a vehicle in US.
- The Division of Student Affairs also has an account with Enterprise. There are age requirements for class/type of vehicle. If renting from a vendor other than Hertz, additional insurance should be purchased: Collision/Loss Damage Waiver, Supplemental Liability Insurance, and Personal Accident Insurance.
- If you are unable to utilize either of these vendors and want to try and set up a new vendor account, please note that the rental agreement and company's insurance must be vetted by Purchasing first. **PLAN AHEAD!**
- For group travel, the use of mini-vans is strongly encouraged (the University does not currently have an approved vendor for larger vehicles) or public transportation when feasible.

❑ Airfare:

- Columbia requires that you fly economy/coach & your carrier selection should be based on price, not preference.
- STA Travel accepts FTFs. However, for more competitive prices, you can book your flights via internet and request a reimbursement from the University.

Travel Cont'd

❑ Use of Personal Vehicles:

- The current University policy strongly encourages us to refrain from the use of personal vehicles while traveling on University business or for University sanctioned events and programs. As such, as a Divisional practice, we do not allow our students to use personal vehicles when traveling under the auspices of the University due to the risk factors and potential liability issues surrounding this type of travel. **EXPENSES ASSOCIATED W/ PERSONAL VEHICLE USE WILL NOT BE REIMBURSED**
- As an alternative, you can explore vehicle rental (from Hertz or Enterprise) or utilizing public transportation.

Travel Cont'd

❑ International Travel:

- Due to its detailed guidelines, international traveling requires several months of planning lead time. Please visit your Organizational Advisor as soon as possible, at least three months in advance.
- International travel planning involves a vetting and approval process of the destination by several offices including OCAE, SACBO, and the Office Of Global Programs.
- When making arrangements to travel out of the country, please prepare/research the following information:
 - Destination
 - Business Purpose
 - Number of travelers
 - Budget: income and expenses
 - Visa requirements
 - Travel alerts
 - Travel warnings
 - Travel arrangements/itinerary

Cash Handling

- ❑ Things You Should Know about Handling Cash:
 - “Cash” is considered to be any type of payment for goods or services including coin, currency, checks, and money orders.
 - Cash is considered revenue for the group and can come from many sources (i.e. ticket sales, bake sales, donations (solicited & unsolicited), student contributions for travel, etc.).
 - We strongly encourage you to deposit cash immediately after you have received the funds but within 48 hours maximum.
 - Cash **MUST** be deposited directly into a student group account – never into a student’s personal account.
 - Cash collected from events can not be used to pay vendors (performers, caterers, etc.) directly – a university check must be generated to make those payments.
 - Groups must retain a copy of all documentation supporting the receipt of cash (Event Sales Report/Deposit Slip). In addition, groups must keep a photocopy of all checks and any documentation that was sent to the group with the checks.
 - Reserve a cash bag/cash box to safeguard cash.

Cash Handling Cont'd

- ❑ What is a cash bag/box?
 - It's a bag or box equipped with a lock for safeguarding cash.
 - A Cash Bag/Box Request Form must be completed, at least 3 days prior to event.
 - You can also request a “bank” with a cash bag/box, which is start up money for making change, that must be returned with the money you deposit.
 - Bags/boxes must include cash and a completed Event Sales Report/Deposit Slip, when returned.
 - When sales are complete, cash boxes must be returned to SACBO during business hours (9 am – 5 pm); cash bags can be returned to SACBO during business hours or to the **drop box** located on the 2nd floor of Lerner Hall within the CU ARTS box office.
 - To gain access to the drop box after regular business hours, inform the hospitality desk manager or security guard that you need to make a drop. They will open the room and provide you with access.

Cash Handling Cont'd

- ❑ For certain income generating activities your organization may be able to avoid the need for direct Cash Handling by choosing to utilize the CU Arts Ticket Center, located on the Campus Level of Lerner Hall, next to Café 212.
- ❑ For further information visit the CU Arts website:
www.cuarts.com/tickets/



Cash Bag/Box Request Form

Date of Event: _____

Bag No. Assigned: _____

Name of Event: _____

Organization Name: _____

ARC Project: AG _____

ARC Initiative: _____

ARC Segment: _____

Cash Bag/Box Needed By*: _____

Bag

Box

Bank

\$

_____ *(Total Amount)*

Requested Bank Breakdown

Denomination	Qty	Subtotal
\$1.00 x		\$
\$5.00 x		\$
\$10.00 x		\$

Denomination	Qty	Subtotal
\$0.05		\$
\$0.10		\$
\$0.25		\$

The following person will be responsible for the safety of the cash bag/box:

Name of Individual Picking Up Bag: _____

E-Mail Address: _____

Phone Number: _____

Signature: _____

***CASH BAG/BOX REQUEST FORMS MUST BE SUBMITTED AS EARLY IN ADVANCE AS POSSIBLE (A MINIMUM OF 3 DAYS IN ADVANCE) TO ENSURE THAT BAGS/ BOXES/BANK ARE AVAILABLE.**



Event Sales Report/Deposit Slip

Date of Deposit: _____

Date of Event: _____

Bag No. Returned: _____

Name of Event: _____

Bank Returned: Yes No

Organization Name: _____

ARC Project: AG _____

ARC: Project: AG _____ Initiative: _____ Segment: _____

Date	Description of Item Sold or Deposit Received	Price per Unit (If Applicable)	Total Units Sold (If Applicable)	Total Collected
		\$		\$
		\$		\$
		\$		\$
		\$		\$
		\$		\$
		\$		\$
		\$		\$
		\$		\$
		\$		\$
(A) Total Collected:				\$

<u>Denomination</u>	<u>Quantity</u>	<u>Total</u>
\$100.00	x _____	= \$ _____
\$50.00	x _____	= \$ _____
\$20.00	x _____	= \$ _____
\$10.00	x _____	= \$ _____
\$5.00	x _____	= \$ _____
\$1.00	x _____	= \$ _____
\$0.25	x _____	= \$ _____
\$0.10	x _____	= \$ _____
\$0.05	x _____	= \$ _____
\$0.01	x _____	= \$ _____
Misc. Coins	x _____	= \$ _____
Checks	_____	= \$ _____
Subtotal:		\$ _____
Total Bank Returned:		\$ _____
(B) Total Deposit (Subtotal Less Total Bank) :		\$ _____

Note: Sections A & B Must Equal

Primary Representative's Signature: _____

Secondary Representative's Signature: _____

<i>SACBO Use Only:</i>
Administrative Signature: _____
Total Cash Received: _____

Gifts/Prizes/Giveaways

Types of Gifts/ Prizes/Giveaways	Recipient Info. Needed		
	Name	Address	W9 Form
Non-Cash gifts/prizes/giveaways of less than \$600 in value for the year (inclusive of cash or cash equivalent gifts)	✓	✓	
Non-Cash gifts/prizes/giveaways totaling \$600 or more in value for the year (inclusive of cash or cash equivalent gifts)			✓

- Gifts/Prizes/Giveaways totaling up to \$600 or more during a year are taxable, for non-employees (including students).
- In order for a student group to purchase and distribute a gift/prize/give-away, they must have identified the gift recipient and have completed the Gift/Prize/Give-Away Recipient Form and W9 form, if applicable, **prior to** purchasing the item.
- In instances when the potential recipient will not be identified until the actual event occurs, the Gift/Prize/Give-Away Recipient Form should be completed **at** the event. The group will keep the bottom portion of the form for appropriate distribution of the gift, once it is purchased.
- **Gifts/Prizes/Giveaways cannot be purchased via Out-of-Pocket funds, petty cash nor P-Card.**



Gift/Prize/Give-Away Recipient Form

This form must be completed and submitted with the corresponding E-Form to your group's Advisor, for review and approval, before the item can be purchased. If the information about the Gift/Prize/Give-Away recipient is not known prior to the event, the gift will have to be purchased and distributed after the event occurs.

Group Name: _____ Event Name: _____

ARC Project: _____ ARC Initiative: _____

ARC Segment: _____

Gift Information:

Gift Type (Select One): <input type="checkbox"/> Cash/Cash Equivalent (Check or Gift Card/Certificate) <input type="checkbox"/> Non-Cash Gift Won: _____ Gift Value: \$ _____

Documentation Required:

Scenario #1:

If the gift/prize/give-away is either Cash/Cash Equivalent of any value or Non-Cash Valued at over \$100, please have the gift recipient complete and sign a W9 form and submit with this form.

Scenario #2:

If the gift/prize/give-away is a Non-Cash Prize Valued at less than \$100, please complete the section below:

Recipient Name: _____
Street Address: _____
City, State & Zip Code: _____

*If Gift Recipient is not Known Prior to Event, please Complete, Remove and Keep this Portion Below
for Distribution of Gift to Recipient After Purchase is Made*

Recipient Name: _____

Gift Won & Value: _____

Phone Number: _____

E-Mail Address: _____

Note: Gifts to non-employees are taxable if you receive \$600 or more worth during one year.

Incoming Donations and Corporate Sponsorships

- ❑ What is a donation/gift?
 - A voluntary, irrevocable and gratuitous transfer to, and acceptance by, Columbia of cash or cash equivalent, securities, or property of value, or execution of an instrument that legally vests an instrument of value in the University.
 - Columbia University is obligated to issue a written receipt to every donor who makes a gift. **Note: Not all donations are considered gifts.**
 - Student groups must write acknowledgment letters for all gifts received, as a courtesy.
 - To be considered a gift, there is no endorsement of company's product or inducement to sell/purchase.
 - Gifts are deposited in special gift accounts (account number starts with 6) and there is an approximate 10% transaction fee on all activity.

- ❑ What is a corporate sponsorship?
 - A gift from a corporation to underwrite the cost of an event where the use or acknowledgement of the gift *includes* advertising, an endorsement, or other inducement to purchase, sell or use a sponsor's products or services.
 - Corporate Sponsorships are deposited into the group's general operating account (account number starts with 9). There is no transaction fee applied.

Incoming Donations and Corporate Sponsorships Cont'd

- ❑ Whom should I contact to discuss gifts or corporate sponsorship?
 - Your Organizational Advisor should be notified prior to having any discussions with any possible donors or sponsors.
 - Please submit to your Organizational Advisor a proposal that includes the following:
 - ❖ Purpose/Reason for Fundraising
 - ❖ Fundraising Goal
 - ❖ Budget (include expenses associated with fundraisers and events)
 - ❖ Target audience – who do you plan on soliciting. Provide list of foundations and companies if one is available
 - If your organization received an unsolicited gift, please notify your SDA/OMA/OCAE Advisor immediately and bring the check (and any correspondence) to your Financial Advisor on the 6th floor.

Outgoing Donations

- ❑ Groups can fundraise and donate funds to an outside charity:
 - All outgoing donations must come from revenue only.
 - Discuss with Advisor details of fundraiser. Goal of fundraiser should be clear and communicated.
 - Prepare a budget documenting fundraising goal and anticipated expenses.
 - All revenues from fundraising should be deposited into a CU account. A check is then generated for the Charity.
 - If funds are being donated to an outside charity, CU cannot provide a gift receipt to the donor.
 - Secure the 501c3 for the charity you are donating to.

Partisan Events/Activities

- ❑ If a group is interested in doing a partisan activity/event, you should work closely with your SDA/OMA/OCAE Advisor.
- ❑ It is important to share event details, since these may be factors used in determining if the event is partisan.
- ❑ General Guidelines:
 - University's sales tax exemption for goods and purchases will not apply. Expenditures on partisan activities must include tax.
 - University funds (allocation or cosponsorships) cannot be used to support these events.
 - While you can fundraise for partisan activities, fundraising on behalf of any political candidate is not permitted.
 - Communication disseminated via a CU email system/address must have a clear statement that this communication represents the personal position of the author/student organization and not the views of Columbia University.

Reconciling Accounts

- ❑ Reconciling your organization's account on a monthly basis will put your group at an advantage for ongoing budgeting and planning. Specifically it will:
 - Enable you to see any expenses that were charged to your account incorrectly.
 - Identify any duplicate charges.
 - Enable you to identify any missing revenue from co-sponsorships, CU Arts ticket sales and fundraising event deposits.
 - Enable you to locate any expenses that have not been applied to your account that should have been.
 - Identify any outstanding commitments that should be liquidated.
- ❑ Timely identification of these issues will allow you to bring this information to your Financial Advisor for further investigation and resolution. Failure to do so can result in your organization going into overdraft which unnecessarily places the burden of paying back that debt on future participants of your student group.

SACBO Contact Information

613 Lerner Hall

Monday – Friday: 9:00 am – 5:00 pm

Office Fax: 212-854-0470

ABC Groups, CC Council and ESC Council:

Lisa Jenkins, Financial Advisor

Email: lmj2001@columbia.edu

Tel: 212-854-1391

Martha Phelps, Financial Advisor

Email: mrp2@columbia.edu

Tel: 212-854-1395

David Simmons , Manager of Student Group Financial Advising

Email: ds3124@columbia.edu

Tel: 212-854-4998

SGB/IGB Groups:

Hah-neef Mack, Assistant Director of Financial Advising

Email: hmm2138@columbia.edu

Tel: 212-854-9144

My Groups

The Division of Student Affairs has a tool called My Groups, that enables every student to login and track information on the groups they belong to, their groups' events, the Advisor, their Financial Advisor, etc.

Go to:

www.studentaffairs.columbia.edu

Click the Login button and follow the instructions to set up your groups and find out who your Financial Advisor is for your group.

CLUB FINANCE



 COLUMBIA | STUDENT AFFAIRS
Office of the Dean

SACBO will be facilitating various training sessions during Club Recharge on September 14th.