

Instructions for completing the CA Expense Report

The CA Expense report requires Microsoft Excel. If you do not have a desktop version of Excel, you can use the Excel-web version available for free by signing up for a OneDrive account (<https://onedrive.live.com>).

The form has been modified to accommodate Excel-web. The images including with these instructions are outdated, but the text is current.

NOTE: Please make sure you are familiar with CA Policies. By submitting a report you confirm that all expenses listed comply with Christian Associates Policies.

Part One: The Header

#	Date	Vendor Name	Description/Ministry Purpose	Amount	Currency	Category	Exchange Rate	Total USD	Optional Project
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									

Enter your first and last name and your missionary support account number in the appropriate fields. If someone other than you is to receive the payment for the reimbursement, enter their name and missionary account number instead of yours. Note: Missionary account numbers also serve as vendor numbers in our payment system so we call them the "Paid to" Missionary Account # on this report.

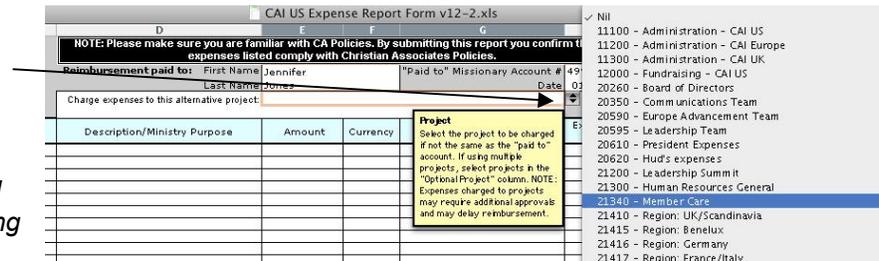
NOTE: Please make sure you are familiar with CA Policies. By submitting this report you confirm that all expenses listed comply with Christian Associates Policies.	Exchange Rates
Reimbursement paid to: First Name Jennifer	"Paid to" Missionary Account # 49999
Last Name Jones	Date
Charge expenses to the "paid to" account.	
USD	1.0000
EUR	
GBP	

Yellow highlighted fields are required fields. In this case, the current date should be entered into the Date field.

In most cases, your expense reports will be charged to your missionary support account, the same number as the “paid to” account as indicated by the note in cell D5. However, there may be cases when the expenses should be charged to another project.

To charge an expense to another project, select that project from the drop down list in cell G5.

“21340 - Member Care” is the alternative project selected for this example. *Make sure you secure all appropriate approvals before charging expenses to an alternative project.*



If you are splitting a single receipt between multiple projects, enter a separate line for each project and divide the cost accordingly.

In the example below, line #1 will be charged to project #21340 and line #2 will be charged to Jennifer’s missionary account. If the project you need to use is not included on the drop down list, select “Other (Not Listed)” and enter the project number and description in cell D6 or in the Notes section at the bottom of the form.

#	Date	Vendor Name	Description/Ministry Purpose	Amount	Currency	Category	Exchange Rate	Total USD	Optional Project
1	15-May-16	United Airlines	Represent HR at ENGAGE	250.00	EUR	75575 - Public Transportation (airline, bus, taxi, train, subway, etc.)	1.3200	\$330.00	21340
2	25-Feb-16	Starbucks	Coffee with Charlie Thall (supporter)	7.25	EUR	75545 - Meals	1.3200	\$9.57	

HINT: You can easily open a browser to check the status of your missionary account by clicking on the link to eConnect in cell C6.

Also included in the header of the report is a table that is used to convert the currency of the expenditure into US dollars (or euros if you’re reimbursed from CA-Europe). Enter a rate appropriate for the time period covered by your expense report. Exchange rates change every day (and different banks use slightly different rates), so this is simply an estimate. The “Exchange Rates” link in cell I1:J2 will open a browser window for www.oanda.com where you can find historical exchange rates if needed. In the example, Jennifer’s expenses were in euros and she entered 1.32 as the exchange rate. Additional currencies can be listed on the blank line in cells I6:J6.

Part Two: The Body

In the body of the report you'll enter information about each expense item to be reimbursed on individual lines. All fields on each line need to be completed. Receipts must be submitted for expense of \$75 or more, and for all lodging expenses. Please write the report date and line # onto the receipt before submitting.

#	Date	Vendor Name	Description/Ministry Purpose
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			

In column B enter the date of the expenditure (generally, the date on the receipt).

NOTE: When reimbursing the cost of future travel, enter the departure date, not the booking date.

The date field is formatted in Excel as *day-month-year*. You can enter the date in a wide variety of ways. For example, if you enter "2/3" it will appear as 3-Feb-13 (assuming the current year is 2013). You could also enter "3 feb" and get the same results.

In the "Vendor Name" field, simply enter the name of the vendor as it appears on the receipt.

#	Date	Vendor Name	Description/Ministry Purpose
1			
2			
3			
4			
5			
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17			

Column D is where you'll enter a good description of the expense and document its ministry purpose. Adequate descriptions will keep you from having to produce other documentation in the event of an IRS audit.

#	Date	Vendor Name	Description/Ministry Purpose	Amount	Currency
1					
2					
3					
4					
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19					

In the Amount field (column E) enter the amount listed on the receipt.

Select the appropriate currency from the drop down list in column F. If you've added a currency to the table in the header it will appear on the list.

CAI US Expense Report Form v12-2i.xls

NOTE: Please make sure you are familiar with CA Policies. By submitting this report you confirm that all expenses listed comply with Christian Associates Policies.

Christian Associates Expense Report v12.2

Reimbursement paid to: First Name Jennifer Last Name Jones "Paid to" Missionary Account # 49999 Date 01-Apr-16

Charge expenses to multiple projects.

#	Date	Vendor Name	Description/Ministry Purpose	Amount	Currency	Category	Exchange Rate	Total USD	Optional Project
1	15-May-16	United Airlines	Represent HR at ENGAGE	250.00	EUR	75575 - Public Transportation (airline, bus, taxi, train, subway, etc.)	1.3200	\$330.00	21340 -

Exchange Rates: USD 1.0000, EUR 1.3200, GBP

Next, you'll select the expense category from the drop down list in column G. Do your best to determine which category to choose. If there's no category that fits the expense, simply choose "Other (Not Listed)".

Note: As of 2015, Health care costs are not reimbursable. An exception to that is premiums costs for Dental & Vision insurance which fall under category 64300. The "Taxable Reimbursement" category includes children's education expense, purchase of a personal computer, purchase of a vehicle, purchase of home furnishings, and reimbursements not "substantiated within a reasonable time" (IRS language).

- Nil
- Taxable Reimbursement
- 64300 - Health Plan (Premiums only)
- 72565 - Office (Ministry) Supplies
- 72575 - Postage & Shipping
- 73255 - Hardware Purchases
- 73375 - Software Purchases
- 73530 - Books/Lit/Tape/CD/D/CD/B/c.
- 73555 - Gifts & Premiums
- 73585 - Telephone/Internet
- 75535 - Lodging
- 75545 - Meals
- 75560 - Auto Mileage Reimb. (\$.555/mi)
- 75575 - Public Transportation (airline, bus, taxi, train, subway, etc.)**
- 75585 - Rental Car
- 75595 - Tolls/Parking/Fuel
- 77185 - Dues & Subscriptions
- 77205 - Education/Training
- Other (Not Listed)

Though we have some flexibility in defining what a "reasonable time" is, the IRS has held that expense reports submitted within 60 days of the date on the receipt will be considered meeting that requirement. Expense items older than 60 days may be classified as taxable. It's a good practice to submit expense reports monthly.

Special Instructions:

- Airline receipts must include the itinerary (date & destination), name of traveler, and cost.
- You may be reimbursed for the ministry use of your personal vehicle. Keep a travel log in your vehicle to record the date, ministry purpose, and mileage (beginning and ending odometer reading if possible) for each ministry trip. Submit a reimbursement request each month for the total of ministry miles driven. For example, under Vendor put "Ministry Mileage" and under Description enter the number of miles or kilometers driven (i.e.. "250 miles"). In the Amount filed you can enter a formula to calculate your reimbursement (+250*.56). In the Category column choose "75560 - Auto Mileage Reimb." from the drop down list. For 2014, the IRS rate for ministry mileage reimbursement is \$.56/mile, but that number is subject to frequent revision. Always use the most recent version of the Expense Report template to have the latest IRS figure.
- If you are submitting a reimbursement that includes travel for a spouse, child, or other dependent, you must also complete a "Spousal or Dependent Travel Form" for the reimbursement to qualify as a non-taxable ministry expense. Without this reimbursements of travel expenses for a spouse or child will be taxable. The form can be found under a separate tab in the Expense Report workbook.
- You may be reimbursed for the costs of providing hospitality in your home for ministry activities at a fixed rate per person per meal. Rates are listed in the CA Policies & Procedures manual. Enter "Hospitality" in the Vendor field and list the number of people, type of meal (lunch, dinner, etc.), and the activity in the Description/Ministry Purpose field. Enter the number of people times the rate in the Amount field.
- Personal expenses are not reimbursable. This includes expenses for housing, travel, food, non-prescription medicine, commuting to your office, interest charges on credit cards, post-secondary school education for children, and anything else that is not specifically related to your ministry.
- Please review the CA Policy & Procedures manual for important additional information regarding reimbursements.

Final Instructions:

1.If you wish to add any additional information to substantiate your claim for reimbursement or to clarify anything on the form, use the Notes section at the bottom of the form.

2.Complete the form and "Save As" using a file name that is based on your last name and the date of submission.

3.Important: On each receipt that you are submitting, write (on the original before scanning or copying) the expense report line # and the submission date. This insures that the receipts are only submitted once.

4.Submit your completed expense report to your team leader and CA's Finance Facilitator, Bob Gerken (gerken@christianassociates.org) for reimbursement. For all lodging expenses and for other expense \$75 (€50) or more, submit receipts with the expense report. You are required to keep all receipts (of any amount) for at least three months after submission to allow for internal review by CA. Your team leader must approve the reimbursements as ministry related expenses. If funds are not available in your missionary project account to make the reimbursement payment, the request will be held until funds are available.

5.Please submit receipts in un-editable electronic form (scanned, photographed by digit camera, PDF's of vendor email receipts, etc.). Receipts should include a description of the item purchased. Mere proof of payment is not sufficient without a vendor and item indicated.

6.Please watch the file size on digital images - too small are sometimes unreadable, too large can clog email servers. NOTE: Please do not submit editable files (txt, doc, etc.), instead convert them to PDF or image files before submitting. ANOTHER NOTE: Keep total size of email including receipts to under 10mg and please do not compress files.

7.In general, expense reports which have been approved and receipts verified by Tuesday morning will be paid on Wednesday and the funds available in your bank account on Thursday. Please submit reports as early as possible to allow time for approval and verification. Holidays may alter the schedule.