

INTERIM POLICY

CORNELL UNIVERSITY
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**Travel and Business Expense
Reimbursement, Weill Cornell
Medical College - NYC**

POLICY 3.2.1

Volume 3, Financial Management
Chapter 2, Travel
Responsible Executive: Senior
Director of Financial Management
Responsible Office: Department of
Finance
Issued as Interim: September 12,
2003
Last updated: March 3, 2010

POLICY STATEMENT

Cornell University Weill Medical College (the “College”) will reimburse necessary and reasonable travel and other business expenses. Authority and responsibility for approving travel and other business expenses rest with the person responsible for the account/activity to which the expense will be charged.

REASON FOR POLICY

Cornell University Weill Medical College must meet the reasonable needs of travelers, establish cost-effective practices that are consistently applied, and ensure that travel and other business expenses comply with sponsor and regulatory requirements.

ENTITIES AFFECTED BY THIS POLICY

Weill Cornell Medical College – New York City

WHO SHOULD READ THIS POLICY

-
- Department managers
 - Anyone seeking reimbursement for Weill Medical College travel and other business-related expenses
 - Individuals who initiate, review, approve, process, or record financial transactions on behalf of the College

WEB SITE ADDRESS FOR THIS POLICY*

www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/travelwcmc.cfm

**The University Policy Office Web site houses the most current versions of all standardized university policies, at www.policy.cornell.edu.*

Policy 3.2.1
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RELATED DOCUMENTS

Table 1
Related Documents

Documents	Where to Obtain
Faculty Handbook	Office of Faculty Affairs
Office of Human Resources Policy Manual	Office of Human Resources
Weill Medical College Conflicts Policy	Office of Research and Sponsored Programs
Fair Labor Standards Act	www.dol.gov/regs/compliance
IRS Revenue Ruling 87-41	www.irs.gov
IRS Publication 1779: Employee Independent Contractor Procedure	www.irs.gov
IRS SS 8: Determination of Status Various Sponsor Guidelines	www.irs.gov

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CONTACTS

Direct any general questions about University Policy 3.2.1, Travel and Business Expense Reimbursements, Weill Cornell Medical College - NYC, to your college or unit's administrative office. If you have questions about specific issues, call the following offices:

Table 2
Contacts

Subject	Contact	Telephone
Allowable and Reimbursable Expenses (Grants)	Office of Research and Sponsored Programs (RASP) Research Accounting, Finance	212-746-6020/6022 212-680-7131
Allowable and Reimbursable Expenses (Non-Grants)	General Accounting, Finance	212-680-7072
Approval and Authorization (Grants)	Office of Research and Sponsored Programs (RASP) Research Accounting, Finance	212-746-6020/6022 212-680-7131
Approval and Authorization (Non-Grants)	General Accounting, Finance	212-680-7072
Cash Advance	Accounts Payable	212-680-7116
Cashier's Office	Room 235, Olin Hall	212-746-4225
Corporate Card	Accounts Payable, Finance	212-680-7116
Documentation Requirements	Compliance Audit, Finance	212-680-7106
Expense Reporting and Reimbursement	Accounts Payable	212-680-7116
Federal Unallowable Costs	Indirect Cost, Finance	212-680-7126
Foreign Travel	Compliance Audit, Finance	212-680-7105
Insurance Benefits	Human Resources, Benefits Office	212-746-1232
Insurance Issues (Travel)	Risk Management	212-746-6180
Meals and Entertainment	General Accounting	212-680-6180
Mileage (Current Rate)	General Accounting	212-680-7072
Non-Employee Travel	General Accounting	212-680-7111
Petty Cash Fund	Accounts Payable, Finance	212-680-7120
Prepayment of Expenses	Accounts Payable, Finance	212-680-7111
Procurement Card	Accounts Payable, Finance	212-680-7111
Rental Vehicles (Corporate ID Numbers, Reservations)	Cornell Travel Office HERTZ	800-218-9266 www.cbs.cornell.edu 800-654-3011
Tax Exemption	Accounts Payable, Finance	212-680-7111
Tax Issues	Compliance Audit, Finance	212-680-7105
Travel Information and Reservation	Cornell Travel Office	800-218-9266 www.cbs.cornell.edu

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DEFINITIONS

These definitions apply to these terms as they are used in this policy.

Table 3
Definitions

Accountable Plan	A plan under which an employer reimburses an employee for expenses and is not required to report the reimbursement as taxable income to the employee. The employee must document business purpose, substantiate expenses, and return any amount in excess of substantiated expenses to the employer. <i>Accountable Plan</i> is an IRS term.
Business Expense	Charges for goods or services, whether paid, committed, or accrued, that foster or support the ongoing missions of the College. These charges may include expenses (expenditures), debt service payments, and capital outlays.
Federal Allowable Cost	A cost identified in Section J, in the OMB Circular A-21, as reimbursable by the federal government, unless specifically superseded by the terms and conditions of a sponsored project. This term supersedes the term "recoverable cost."
Federal Appropriations	Federal government funds appropriated to the university.
Federal Unallowable Cost	A cost identified in Section J, in the OMB Circular A-21 as nonreimbursable by the federal government. This term supersedes the term "nonrecoverable cost."
Fiduciary Responsibility	Responsibility to manage funds in a manner consistent with the university's missions and the conditions specified by external sources, when applicable.
OMB A-21	A federal circular establishing principles for determining costs that are applicable to grants, contracts, and other agreements with educational institutions.
Sponsored Project	A signed award (grant, contract, or cooperative agreement) under which the university agrees to perform a certain scope of work for an external sponsor.
Sponsoring Agency	A governmental or private organization that provides funding for a sponsored project.
Substantiated Expenses	An IRS term under the "accountable plan rules" that requires documentation as to amount, time and place and business purpose and evidence that the expenses were incurred or paid.
Travel Expenses	For tax purposes, the ordinary, necessary, and reasonable expenses of traveling away from home to a temporary work site.

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OVERVIEW

Introduction

This guide outlines Weill Medical College's ("the College") policy on reimbursing individuals for expenses incurred on the College's behalf. The policies in this guide apply to all expense reimbursements including travel and non-travel expenses.

Before traveling or making purchases on behalf of the College, employees must know which expenses are reimbursable and how to properly report and document those expenses. This guide is intended to ensure (1) clear and consistent understanding of travel and business expense policies and procedures, (2) compliance with government and other regulations, and (3) maximum insurance coverage for the traveler and the College.

This guide applies to employees and non-employees who incur *necessary* and *reasonable* travel and business expenses in the conduct of official College activities. A *necessary* and *reasonable* expense is one for which a clear business reason exists and for which the cost is not excessive.

Authority and responsibility for approving travel and business expenses rest with the person responsible for the account/activity to which the expense will be charged. Approvers have primary responsibility for ensuring compliance with the policies in this guide. Employees may not approve expense reimbursement for themselves.

Faculty, staff and students whose expenses are funded by a grant or contract should refer to the terms of that grant or contract for guidance on what expenditures are allowable. Questions regarding what travel or related business expenses are reimbursable under a particular grant or contract should be directed to the Office of Research and Sponsored Programs (RASP) or Research Accounting.

More restrictive travel and business expense policies mandated by specific programs or circumstances may take precedence over the policies in this guide.

Policies and guidelines on the use of the Procurement Card to purchase goods and services on behalf of the College are provided in the Purchasing and Procurement Guide.

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GENERAL REIMBURSEMENT GUIDELINES

General Policy

The College will reimburse individuals for *necessary* and *reasonable* travel and non-travel expenses incurred in the conduct of official College business. The person who authorizes reimbursements is responsible for verifying that expenses are, in fact, *necessary* and *reasonable*. He or she is also responsible for confirming the appropriateness and availability of funding sources that support the expenses.

Reimbursement for travel expenses, business meals and business entertainment expenses must comply with IRS reporting and documentation requirements for an "Accountable Plan." The Procurement Card, therefore, should not be used for these expenses.

Under an "Accountable Plan," IRS requires that (1) travel and business expenses must have a business connection – that is, employees must have incurred a necessary expense while performing services as an employee of the College, (2) travel and business expenses must be adequately accounted for within a reasonable period of time – that is, employees must provide the College with a statement documenting the expenses, with original receipts attached, within a reasonable time after the expenses are incurred, and (3) employees must account for all amounts received from the College during the year as advances or reimbursements, including prepaid amounts paid on their behalf through Accounts Payable or other means.

Additional documentation requirements for business meals and entertainment expenses include (1) names of individuals present at meals (or event), their titles and College/company affiliation, (2) the name and location of where the meal (or event) took place, and (3) the business nature of the meal (or event). See the "Travel Expense Reporting" section for specific details.

Reimbursable Expenses

The following are reimbursable expenses:

Transportation and other expenses related to overnight travel

Expenditures of this type are reimbursed by check or in cash if under \$400 through Accounts Payable. An approved "Travel and Business Expense Reimbursement Form" ("Expense Report") with supporting documentation is required for reimbursement (see the "Travel Expenses" section for specific details).

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GENERAL REIMBURSEMENT GUIDELINES, CONTINUED

Transportation, business meals and business entertainment expenses not involving overnight travel

Expenditures of this type are reimbursed in cash through the Cashier's Office or through the department's petty cash fund if under \$400 (see "*Petty Cash Funds*" for limits on petty cash reimbursements). Expenditures greater than \$400 are reimbursed by check through Accounts Payable. An approved "Payment Requisition Form" with supporting documentation is required for reimbursement (see the "*Travel Expenses: Meals and Entertainment*" section for specific documentation requirements).

Minor business-related expenses

Expenses incurred for such low-cost items as local cab fares, office supplies, books and postage can be reimbursed through the department's petty cash fund, or through the Cashier's Office if the department does not have a petty cash fund (see "*Petty Cash Funds*" for details).

Expenses for improvement of working conditions, employer-employee relations, and employee performance

Examples of items in this classification include employee morale activities, such as a holiday party, summer picnic, or other departmental activity. Expenditures for these types of activities up to \$400 can be reimbursed in cash through the Cashier's Office. Amounts greater than \$400 are reimbursed by check through the Accounts Payable system. An approved Payment Requisition Form with supporting documentation is required for reimbursement. It is important to provide on the Payment Requisition Form the purpose of the employer-employee relations expenditure and the names of the individuals or groups involved (see "*Other Business Expenses*" for details).

Other reimbursable business expenses

Expenses related to relocation of newly recruited personnel, membership dues and fees, extended hours meal allowance and so forth can be reimbursed in cash through the Cashier's Office if under \$400. Amounts greater than \$400 are reimbursed by check through the Accounts Payable system. An approved Payment Requisition Form with supporting documentation is required for reimbursement (see "*Other Business Expenses*" for details).

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GENERAL REIMBURSEMENT GUIDELINES, CONTINUED

The table below outlines how various business expenses are incurred and reimbursed.

Table 4
Incurring and Reimbursing Business Expenses

Type of Business Expense	Processing Methods		Section of Policy with More Information
	Incurring Expense	Reimbursement	
Business Travel Expenses: Transportation, Lodging, Personal Meals, Business Meals, Business Entertainment, etc.	Corporate Card*, Corporate Event Card, Personal Credit Card, or Cash Travel Cash Advance, Prepaid through Accounts Payable	Travel and Business Expense Reimbursement Form submitted to Accounts Payable	"Travel Expenses" "Paying for Travel Expenses" "Travel Expense Reporting" "Corporate Card"
Business Meals and Entertainment Expenses (<i>Not involving overnight travel</i>)	Corporate Card, Corporate Event Card, Personal Credit Card, or Cash	Payment Requisition Form submitted to the following office: Cashier's Office (\$400 or less) Accounts Payable (greater than \$400) Petty Cash (minor amount)	"Travel Expenses" "Paying for Travel Expenses" "Corporate Card" "Other Business Expenses"
Improvement of Working Conditions Employer-Employee Relations Employee Performance	Corporate Card, Personal Credit Card, or Cash	Payment Requisition Form submitted to the following office: Cashier's Office (\$400 or less) Accounts Payable (greater than \$400) Petty Cash (minor amount)	"Other Business Expenses" "Petty Cash Funds"
Other Business Expenses (See page 25 for examples)	Personal Credit Card or Cash	Payment Requisition Form submitted to the following office: Cashier's Office (\$400 or less) Accounts Payable (greater than \$400)	"Other Business Expenses" "Petty Cash Funds"
Minor Business-Related Expenses	Personal Credit Card or Cash	Petty Cash Voucher Form submitted to Petty Cash Fund or Cashier's Office	"Petty Cash Funds"

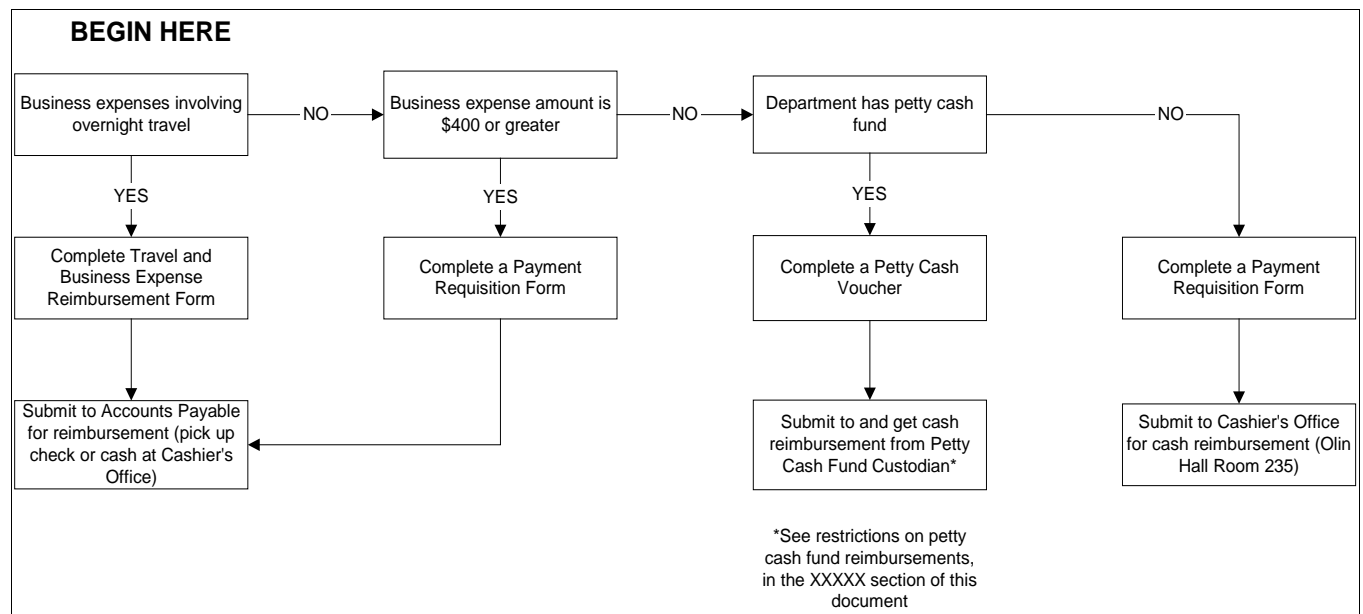
*Currently Diners Club

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GENERAL REIMBURSEMENT GUIDELINES, CONTINUED

The following flow chart outlines the rules for determining how to get reimbursed for out-of-pocket expenses.

Figure A
 Reimbursement of out-of-pocket expenses



Segregation of Certain Costs

The federal government will not reimburse certain expenses, termed “unallowables,” and has set forth guidelines prohibiting these costs from being charged to federal grants and contracts directly or indirectly. **“Unallowable” expenses are those not clearly related to College business.** Flowers and alcoholic beverages are examples of “unallowables”(see “Appendix A” for a detailed list of federal unallowable costs). While these expenses are “unallowable” for purposes of federal reimbursement, “unallowable” does not mean that legitimate expenditures in these categories cannot be incurred on non-government accounts.

To ensure that the College does not inadvertently include any of these expenses in its direct or indirect charges to grants and contracts, “unallowable” expenses have been assigned special subcodes. Departments must segregate “unallowable” costs and charge them to appropriate unallowable subcodes (see “Appendix A” for a list of “unallowable” subcodes).

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TRAVEL EXPENSES

General Policy

The College's policy is to reimburse employees and non-employees for necessary and reasonable travel expenses incurred while conducting business for the College. Individuals who receive reimbursement are responsible for verifying funding availability and obtaining necessary approval prior to departure, and must make a full accounting of expenses to the College.

The intent of this policy is to ensure that reimbursement is fair and equitable to both the traveler and the College and is consistent with federal and other regulations. Individuals traveling on College business are expected to exercise the same care in incurring expenses as they would in personal travel. For purposes of this document, travel for College business includes all travel regardless of the source of funds, whether federal, state, private, or general funds.

Sponsored Project Travel

Domestic and foreign travel charged to a sponsored project should follow the guidelines set forth by this policy unless the funding agency imposes greater restrictions. The terms of a particular grant or contract should be referred to for guidance regarding what expenditures are allowed. The authority for determining what travel expenditures are reimbursable under a particular grant or contract is the Office of Research and Sponsored Programs (RASP) or Research Accounting. Federally funded or sponsored projects are subject to the guidance set forth in the Office of Management and Budget (OMB) Circular A-21, Section 48, Travel Costs.

Preferred Travel Agency

The College has selected Cornell University's travel office ("Cornell Travel Office") as its preferred travel agency. The Cornell Travel Office has negotiated special discounts with certain airlines, hotels, and rental vehicle agencies for employees who arrange travel through the travel office.

Air Travel

Airline Class of Service

Travelers are expected to book the lowest priced non-stop coach class airfare available and to take advantage of negotiated fares that are available through the Cornell Travel Office. On overseas flights greater than six hours, travelers will be reimbursed for business-class airfare when permitted by their department and funding source. First-class air travel will not be reimbursed unless approved in advance and the request for reimbursement is accompanied by a written justification.

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TRAVEL EXPENSES, CONTINUED

Federal regulations prohibit the charging of business class or first class air travel to federally sponsored projects. They also prohibit the inclusion in indirect costs of the differential between a coach class fare and a business or first class fare. Therefore, whenever business or first class travel is purchased, any cost in excess of the coach fare must be segregated on the Expense Report and charged to unallowable subcode 6845.

Charges in Excess of Authorized Airfare

When a traveler prefers a higher class than that authorized for reimbursement, the traveler must pay the incremental difference. A free upgrade must be noted as such on the Expense Report.

Airline Frequent Flyer Programs

The College will not reimburse travelers for tickets purchased with frequent flyer miles. Frequent flyer memberships should not influence travelers to select a flight other than the lowest priced flight available.

Insurance

The College's business travel insurance coverage provides accidental death and dismemberment insurance to all permanent, regular employees who travel on College business. Therefore, the purchase of additional life insurance for a particular trip is a personal non-reimbursable expense. The following is a brief summary of the College's business travel insurance benefits.

Table 5
Weill Cornell Medical College's Travel Insurance Benefits (Summary)

Type	Amount
Accidental Death	\$100,000
Accidental Death – Air Travel	\$200,000

In addition, employees who book air travel with the Corporate Card are provided \$350,000 travel accident insurance through Diners Club at no additional cost.

Cancellations

When a trip is cancelled after the ticket has been issued, the traveler should inquire about using the same ticket for future travel. Travelers can reuse airline tickets if airfare eligibility requirements are met. These requirements should be verified with the issuing agency.

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TRAVEL EXPENSES, CONTINUED

Unused/Voiced Tickets

Unused airline tickets or flight coupons have a cash value and therefore must not be discarded or destroyed. To expedite refunds, immediately return unused or partially used printed airline tickets to the travel agency that issued the ticket. To refund E-tickets, notify the travel agency that issued the ticket and request a refund. Unused tickets must not be included with the expense reports. Unused, nonrefundable tickets should be returned to the traveler's approver to keep for future business travel. Many nonrefundable tickets can be used for future travel.

Lost or Stolen Airline Tickets

Travelers should immediately report the loss of a ticket to the issuing travel agency.

Rental Vehicles

Travelers may rent a vehicle to reach their destination when driving is more convenient than air or rail travel, or when driving is necessary to transport large or bulky material. Travelers may rent a vehicle at their destination when it is less expensive than other transportation modes such as taxis, airport limousines and airport shuttles. Rental vehicle costs incurred by the traveler that are not related to College business are not reimbursable. Travelers may rent a full size vehicle or a minivan if traveling with three or more people who are all on College business.

Rental Vehicle Reservations

The Cornell Travel Office has negotiated a special contract with Hertz Rent-A-Car (Cornell University's preferred vehicle rental company) that includes discounted rental rates, full loss or collision damage insurance (sometimes referred to as LDW or CDW) and primary liability insurance. **Cornell's Corporate ID Number with Hertz is 17564.** Travelers can rent vehicles through the Cornell Travel Office or by calling Hertz reservations directly at 1-800-654-3011.

Rental Vehicle Costs

Reimbursable costs include daily rental fee, mileage fee, gasoline charges, tolls and authorized insurance charges. Nonreimbursable costs include, but are not limited to, vehicle repairs, parking tickets, fines, and traffic violations.

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TRAVEL EXPENSES, CONTINUED

Domestic Rental Vehicle Insurance

Full loss or collision damage insurance (LDW/CDW) and primary liability insurance are included at no additional charge when the vehicle is rented through Hertz and the vehicle is used for College business within the 48 contiguous states of America.

If Hertz is not used, make sure that the collision damage waiver (CDW/LDW) and liability insurance supplement (LIS) are purchased if these are not included in the rental agreement. If the Corporate Card is used to rent a vehicle, CDW/LDW is automatically provided. Many, but not all, personal credit cards provide free CDW/LDW when used to rent a vehicle, so insurance coverage must be confirmed before the rental agreement is signed. The Department of Risk Management must be notified within 24 hours of any collision/accident damage involving a rental vehicle used on College business. See Table 6 below for a summary of rental vehicle insurance.

International Rental Vehicle Insurance

Cornell's Hertz rate does not include any insurance coverage outside the contiguous 48 states. Travelers must therefore purchase collision damage insurance and liability insurance when renting a vehicle outside of the U.S. The College's Corporate Card provides primary coverage worldwide for damage to rental vehicle including loss due to collision, theft, fire, and vandalism. However, it is advisable to first check with Diners Club whether this insurance coverage extends to the country where a College employee is traveling.

Table 6
Types of Rental Vehicle Insurance

Type of Insurance	Description
Loss Damage Waiver (LDW)/Collision Damage Waiver (CDW) <i>Included with HERTZ</i>	Protects from liability for damage to the vehicle caused by collision or rollover. This coverage is essential and is reimbursable; you are advised to purchase it if you are using a credit card that does not provide this kind of insurance. This insurance is automatically provided if you are using the Corporate Card and you report any accident immediately.
Liability Insurance Supplement (LIS)/Additional Liability Insurance (ALI) <i>Included with HERTZ</i>	Protects you and the College from liability for damage claims by a third party. This kind of insurance should come with the rental vehicle. If it does not, purchase only the basic liability coverage. The College will reimburse you only for the basic liability coverage charges.
Personal Accidental Insurance (PAI)	Coverage in case of accidental death or dismemberment. You do not need to purchase this coverage as College employees are already covered by Worker's Compensation. You will not be reimbursed for PAI coverage you purchase.

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TRAVEL EXPENSES, CONTINUED

Type of Insurance	Description
Personal Effects Coverage (PEC)/Personal Effects Insurance (PEI)	Coverage for lost or damaged personal belongings. This coverage is not reimbursable. You may purchase it at your own expense. However, purchasing your ticket using the Corporate Card automatically provides you with \$1,250 full replacement coverage.

Personal Vehicles Used for Business Travel

Employees may use their personal vehicle for business travel if it saves time, or if it is less expensive than renting a vehicle, taking a taxi, or using alternate transportation. It is the responsibility of the owners of the vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers. Frequent use of personal vehicles for business travel is discouraged.

Insurance

When using a personal vehicle for College business, an employee's personal vehicle insurance carrier is the primary insurance carrier. College insurance covers the deductible portion of the traveler's collision coverage and the bodily injury or property damage that exceeds the coverage limits of the traveler's insurance. Travelers will not be reimbursed by the College for collision losses that occur during business usage of a personal vehicle if that vehicle is not insured for collision damage.

Reimbursement

Travelers will be reimbursed for business usage of personal vehicles at the federal government standard mileage rate per mile. This rate covers the use of the vehicle and gasoline. A new rate is issued each January and is available from the Finance Department. Tolls and parking will be reimbursed in addition to the standard mileage rate allowance.

Other Transportation

Travel by Rail

Rail travel may be used whenever the traveler finds it convenient. All rail travel should be at the lowest available fare that offers reserved seating.

Ground Transportation

Travelers will be reimbursed for ground transportation to and from airports and railroad stations plus reasonable tips when such service is not included in air and rail fares and where public transportation is not practical. This policy includes transportation between hotels, railroad stations, airports, or meetings.

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TRAVEL EXPENSES, CONTINUED

Lodging

Hotel Reservations

College employees traveling on business may stay in a standard room at a hotel that is close to the location of business. Travelers should check with the Cornell Travel Office for information on hotels offering discounted rates to College employees.

Hotel Cancellations

It is the traveler's responsibility to notify either the hotel or the agency through which the reservation was made when room reservations need to be cancelled. Travelers should request and record the cancellation number in case of billing disputes. The Cornell Travel Office will assist the traveler with any billing disputes on reservations made through the Travel Office. Travelers will not be reimbursed for "no show" charges.

Personal Expenses

In general, personal expenses incurred while traveling will not be reimbursed. In particular, in-room alcoholic beverage services, babysitting, video rentals, tickets for sporting or other recreational activities are not reimbursable and must be paid with personal funds.

Other Charges

Travelers will be reimbursed for reasonable and actual expenses for laundry services that are necessary due to an absence from home for **more than five consecutive workdays**, or when unusual circumstances mandate these services.

Lodging in a Private Residence

Travelers who stay in a private residence with relatives or friends while traveling on College business will be reimbursed for reasonable actual expenses incurred to extend appreciation to friends or relatives. Travelers may need to get prior approval for any token of appreciation given to friends or relatives and must submit original receipts. When traveling is supported by sponsored project funds, tokens of appreciation are not allowed.

Hotel Frequent Guest Programs

The College will not reimburse travelers for the value of free accommodations provided under frequent guest programs rewards. Travelers on College business should not select hotels based on their frequent guest program membership.

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TRAVEL EXPENSES, CONTINUED

Meals and Entertainment

Personal Meal Expenses

Personal meals are the meal expenses of travelers who are on a business trip. Travelers will be reimbursed for personal meal expenses according to actual and reasonable costs. Original receipts are required for costs greater than \$10 for breakfast, \$15 for lunch, and \$25 for dinner (see the *“Travel Expense Reporting”* section of this document for specific details). The IRS does not allow personal meal expenses for one-day travel since trips of less than 50 miles one way do not qualify for an overnight stay. However, a *bona fide* business meal may be reimbursed.

Business Meal Expense

A business meal is defined as a meal taken with faculty, staff, students, or others from outside the College where a substantial and bona fide business discussion takes place. Employees will be reimbursed for business meal expenses based on reasonable actual costs. Original receipts are required for reimbursement (see the *“Travel Expense Reporting”* section of this document for specific details on IRS additional documentation requirements).

Business Entertainment

Business entertainment expenses include outings to nightclubs, theaters, or sporting events when a business discussion takes place during, immediately before, or immediately after the event. Employees will be reimbursed for business entertainment expenses:

- With prior approval, if required
- If the person/s entertained has/have a potential or actual business relationship with the College
- If the business discussion will benefit the College

Original receipts are required for reimbursement. (Refer to *“Travel Expense Reporting”* for specific, details on IRS documentation requirements.)

To ensure that no portion of entertainment expenses is charged to a federal grant or contract, **entertainment expenses must be charged to unallowable subcode 6845.**

Alcoholic Beverages

Employees should be aware that the purchase and use of alcohol places legal exposure on the College. To ensure that liquor is not charged directly or indirectly to a federal grant or contract, **alcohol expenses must be charged to unallowable subcode 6841.**

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Gratuities for Meals

Travelers will be reimbursed for reasonable gratuities for meals. Gratuities for meals should be included as part of the cost of the meal on the Expense Report.

Telephone Usage

Business Phone Calls

Travelers will be reimbursed for business phone calls that are reasonable and necessary for conducting business and when an original phone bill or hotel bill with the itemized calls is attached to the Expense Report.

Personal Phone Calls while Traveling

Business travelers will be reimbursed for personal telephone calls allowing them to stay in reasonable contact with their immediate family.

Airphone Usage

Travelers will not be reimbursed for use of airphones except in emergencies or extenuating circumstances. An explanation must be noted on the Expense Report.

Miscellaneous Expenses

Reimbursable Expenses

Travelers will be reimbursed for the following miscellaneous expenses incurred while on College business:

- Business office expenses (fax, copy services, telegrams/telexes, etc.)
- Business phone calls
- Conference fees (include registration form with expense report)
- Currency conversion fees
- Gasoline (if mileage allowance is not claimed)
- Ground transportation (taxi, bus, subway, etc.)
- Laundry/dry cleaning/suit pressing for trips exceeding five days
- Overnight delivery/postage
- Parking and tolls
- Tips
- Visa/passport/consulate fees

Non-Reimbursable Expenses

Travelers will generally not be reimbursed for miscellaneous expenses listed below. (This is not an all-inclusive list; it serves only as a sample for reference.) If under extraordinary circumstances any of these generally non-

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TRAVEL EXPENSES, CONTINUED

reimbursable expenses are deemed reimbursable, the costs must be charged to the "federal unallowable" subcode 6845.

- Airline club membership dues
- Airphone usage
- Annual fees for personal credit cards
- Auto repairs
- Baby-sitting
- Barbers and hairdressers
- Clothing and toiletry items
- Corporate Card delinquency fees or finance charges
- Country club dues
- Expenses related to vacation or personal days taken before, during, or after a business trip
- Golf fees
- Frequent-flyer tickets
- Helicopter services for airport transfers
- Hotel health club fees
- Laundry or valet services for travel of less than five days
- Loss or theft of cash advance money or airline tickets
- Loss or theft of personal funds or property
- Lost baggage
- Luggage and briefcases
- Magazines, books, newspapers, personal reading materials
- Medical expenses while traveling
- Mini-bar alcohol and refreshments
- Movies (including in-flight and hotel in-house movies)
- "No show" charges for hotel or car service
- Optional travel or baggage insurance
- Parking tickets or traffic violations
- Personal accident insurance (Domestic)
- Personal automobile routine maintenance/tune-ups
- Personal entertainment, including sports events
- Personal property insurance
- Personal telegrams
- Personal telephone calls in excess of reasonable calls home
- Pet care
- Rental vehicle upgrades
- Saunas, massages
- Shoe shine
- Souvenirs or personal gifts
- U.S. traveler's check fees

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TRAVEL EXPENSES, CONTINUED

Non-Employee Travel

The travel expenses of non-employees are not reimbursable unless they serve a legitimate business purpose and are approved in advance by the department. In those situations when a non-employee's attendance at a professional function or involvement in fund-raising activities serves a legitimate business purpose, reimbursement of the travel expenses does not need to be reported to the IRS.

To ensure that they are not charged directly or indirectly to a federal grant or contract, **the travel expenses of non-employees must be charged to "unallowable" subcode 6849.**

Employee Recruitment

Prospective employees may be reimbursed, if authorized, for travel expenses incurred in connection with an employment interview at the College.

Lecturers and Other Official Visitors

Departments may authorize reimbursement to visiting lecturers or other official visitors for expenses incurred in connection with their travel to the College in accordance with the travel policies for employees.

Medical Students and Other Trainees Who are Not Employees

Medical students and other trainees who are not College employees may be reimbursed for degree-related educational travel such as to attend a conference or visit a field site or laboratory facility. In most cases, such reimbursements are not tax reportable to the IRS as income to the student, provided documentation is available showing that the travel is an integral part of the student's degree work.

Foreign Visitor Travel

Payments to foreign visitors, or on behalf of foreign visitors, may be made only if the visitor enters the United States on an appropriate visa. In addition to the documentation required for all travel reimbursements, request for reimbursement to nonresident aliens must include a signed Form LA-6 (Declaration of Tax Status), photocopies of the travelers passport, visa, I-94 card, and a copy of Form IAP-66 (Certificate of Eligibility for Exchange) for nonresident aliens on J-visas.

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TRAVEL EXPENSES, CONTINUED

Special Situations

Combining Personal Travel with Business Travel

College employees may combine personal/vacation travel with business travel provided (1) appropriate departmental approval is secured, and (2) there is no additional cost to the College.

Family/Spouse/Companion Travel

In general, the College will not reimburse travel expenses incurred by an employee's spouse/companion/family member accompanying the employee on a business trip, although some exceptions may apply. To qualify for spouse/companion/family reimbursement:

- Approval is required by the Dean or his designee in advance of the trip and there must be a bona fide business purpose directly benefitting the College.
- When the traveler is the Dean, approval is required from the University President or his designee.

Group Travel

When a group of persons traveling together on College business incurs joint expenses that will be reimbursed from the same source, all expenses may be paid and reported by one traveler. The reason for the trip must be provided and the names of all those who traveled together must be listed on the Expense Report.

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PAYING FOR TRAVEL EXPENSES

Corporate Card

Most travel-related expenses should be paid using the Corporate Card. Travel expenses that must be paid in advance should be charged to the Corporate Card and may be reimbursed prior to completion of a trip by submitting a Payment Requisition Form to the Corporate Card Coordinator (see the “*Contacts*” section of this document). Expenses paid in advance must be reported on the Travel and Business Expense Reimbursement Form after completion of a trip. Refer to the “*Corporate Card*” section of this document for details on the Corporate Card program.

Travel-related expenses, business meals and business entertainment expenses cannot be charged to the Procurement Card.

Corporate Event Card

Individual departments may charge business travel expenses on the Corporate Event Card for non-employees such as visitors and students. Departments are responsible for verifying that the trip was completed and for collecting and storing receipts. See the “*Corporate Card*” section of this document for details.

Travel Advances

The Corporate Card eliminates the need for most travel advances from the College. A maximum of \$400 a week can be obtained from most ATM’s using the Corporate Card. A fee of \$6 is charged for each cash transaction. The College will reimburse one transaction fee for each seven-day business travel period.

Travel cash advances are available through the Cashier’s Office only in situations where cash expenditures cannot be covered by other means. Cash advances should be used for incidental, out of pocket expenses such as tips, taxis and meals not chargeable to the Corporate Card. The amount of cash requested should be the minimum necessary to cover anticipated out-of-pocket cash expenses.

Cash advances should not be used for airfare, lodging, service payments such as honoraria, conference fees, or other substantial costs that can be prepaid, prearranged, invoiced or paid using the Corporate Card.

To obtain a cash advance, complete a Payment Requisition Form no more than 10 business days prior to the planned departure date. Submit the approved requisition to Accounts Payable. Within five business days the cash advance will be available for pick-up at the Cashier’s Office. Cash advances must be settled within 30 days of return from a trip. Travel

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PAYING FOR TRAVEL EXPENSES, CONTINUED

advances from the College must be reported on the Travel and Business Expense Reimbursement Form (see the *“Travel Expense Reporting”* section of this document for instructions).

Number of Advances

An employee may have only one cash advance outstanding at any given time.

Prepaid Travel Expenses

Travel expenses that must be paid in advance and cannot be charged to the Corporate Card may be processed as prepaid expenses. Departments are responsible for verifying that the trip was completed and for collecting and filing receipts. All prepayment requests must be submitted to Accounts Payable on a Payment Requisition Form, which must be accompanied by an invoice or registration form and must include the traveler’s name and business purpose of the trip.

All prepaid expenses must be reported on the Travel and Business Expense Reimbursement Form that is completed after the trip. Detail these expenses and note that they have been paid in advance. Enter the total amount where indicated and subtract this amount from the total expenses.

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TRAVEL EXPENSE REPORTING

Timing of Expense Reporting

Travel and Business Expense Reimbursement Forms should be submitted within 15 days of completion of each trip. If the trip has been completed and the traveler is unable to include all receipts, he or she must submit all receipts on hand and make a note on the original Travel and Business Expense Reimbursement Form that specific receipts are missing (an explanation must be included). When the final reimbursement form is submitted with the missing receipts, a copy of the original form must be attached as a reference. Employees on extended work assignment must file expense reports at least monthly.

Accounts Payable will process requests for reimbursements within five business days of receipt of the completed and approved Travel and Business Expense Reimbursement Form. Reimbursement in check will be sent to the address specified on the form.

Approval/Authorization

The level of authority required for approving travel expenses is as follows:

- The individual at the department authorized to approve for the account being charged approves all travel and business expense reimbursement requests.
- Department chairs or their designee approve faculty members' travel.
- Employees may not approve expense reimbursement for themselves.

No matter who fills out and approves the form, the traveler is responsible for its preparation, accuracy and compliance with policy and grant or contract terms.

Reimbursement Information

You must provide the following information to be reimbursed for expenditures:

- A description of the business purpose of the trip
- The exact amount and date of each expense
- A copy of the conference or group meeting registration documentation
- For business meals and entertainment expenses, additional information such as:
 - The names of individuals present at meals, their titles and College/company affiliation (when reimbursement is for their meals)
 - The name and location of where the meal or event took place
 - The specific College business discussed

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TRAVEL EXPENSE REPORTING, CONTINUED

Table 7
How to Document Certain Travel and Business Expenses

IF you have expenses for:	THEN you must provide documentation that shows details of the following elements:			
	Amount	Time	Place or Description	Business Purpose and Business Relationship
Travel	Cost of each separate expense for travel, lodging, and meals. Incidental expenses may be totaled in reasonable categories, such as taxis, telephone calls, etc.	Departure and arrival dates for each trip and number of days spent on business.	Destination or area of travel (name of city, town or other designation)	<u>Purpose:</u> Business purpose for the expense or the business benefit gained or expected to be gained <u>Relationship:</u> N/A
Business Meals and Entertainment	Cost of each separate expense	Date of entertainment (also see Business Purpose)	Name and address or location of place of entertainment. Type of entertainment if not otherwise apparent (also see Business Purpose)	<u>Purpose:</u> Business purpose for the expense or the business benefit gained or expected to be gained. For entertainment, the nature of the business discussion or activity. If the entertainment was directly before or after a business discussion: the date, place, nature, and duration of the business discussion. Include the identities of the persons who took part in both the business discussions and the entertainment activity. <u>Relationship:</u> Occupations or other information (such as names, titles, or other designations) about the recipients that shows their business relationship to the employee
Personal Vehicle	For each separate trip, the total mileage times the standard mileage rate	The date of the use of the vehicle	Business destination (name of city, town, or other designation)	<u>Purpose:</u> Business purpose for the expense <u>Relationship:</u> N/A

Reimbursement Documentation

The College requires the following documentation to substantiate all expenses:

- **Air/Rail** – Original ticket receipt and Refund Exchange Notice (REN) if there were any changes in tickets
 - ◆ **Note:** A receipt for ticketless travel must be requested.
- **Hotel** - Itemized hotel folio

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TRAVEL EXPENSE REPORTING, CONTINUED

- **Vehicle Rental** - rental vehicle agreement receipt
- **Personal Vehicle Usage** – receipts for tolls and parking; daily mileage log listing date, itinerary, and number of miles
- **Personal Meals** – credit card receipt or cash register receipt; original receipts required for costs greater than \$10 for breakfast, \$15 for lunch, and \$25 for dinner (no restaurant tear stubs)
- **Entertainment** -- credit card receipt or cash register receipt
- **Miscellaneous Expenses** - receipts must include the name of the vendor, location, date, and dollar amount
- Quotation for airfare incremental costs incurred for personal travel, if applicable

Original bills or receipts must be submitted with the Travel and Business Expense Reimbursement Form. Receipts, including cash register receipts, must include the name of the vendor, location, date and dollar amount. Photocopies and restaurant tear tabs are not considered acceptable documentation unless accompanied by a sufficient explanation.

◆**Note:** When traveling under a sponsored agreement, review sponsor guidelines regarding photocopy receipts.

Missing Receipts

If a receipt is lost or missing, attach to the Expense Report a memorandum approved by the proper approval authority explaining why this exception is warranted, and describing the missing documentation in as much detail as possible.

Converting Foreign Currencies

When paying directly in foreign currencies for expenses incurred, reimbursement will be made in United States dollars at the actual exchange rate for the travel period. Those expenses must be supported by receipts such as a foreign currency exchange receipt or a credit card billing statement. All expenses must be recorded in United States dollars, with the currency conversion rate clearly noted on the Expense Report and on all supporting receipts.

Shared Travel Expenses

It is sometimes impractical to allocate a share of expenses to each employee traveling in a group. Under these circumstances, the most senior employee should pay for and report the expenditure.

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TRAVEL EXPENSE REPORTING, CONTINUED

Preparing the Expense Report

All individuals requesting reimbursement for travel expenses must submit an approved Travel and Business Expense Reimbursement Form (see the "Forms" section of this document). Please keep in mind that Expense Reports are subject to scrutiny by third parties. College guidelines for the substantiation of expenses are designed to satisfy IRS requirements. Please follow the procedure described below and provide supporting documentation as indicated. In accordance with College policy, **keep a copy of the report as well as all supporting documentation and receipts**. Direct all questions to the Accounts Payable Department.

Payee Information

Print or type the following information: (1) Payee's name, (2) the Account number that is funding the expense, (3) the date the report is completed, (4) Payee's department and telephone number, and (5) Payee's email address.

Business Purpose

List and describe the business purpose for expenses being reported and the date or date range the expenses were incurred. For travel, include person and/or organization visited and location. For business meals and entertainment, provide a specific business reason for the meal and specify the name and location where event or meal took place, the name of individuals present, their titles, and college or company affiliation. An example of an acceptable description is, "Business Purpose #1: To attend Conference on Infectious Diseases in Denver, Colorado." A short, general phrase such as "Meeting" or "Research Collaboration" is **not acceptable**. When the purpose of travel is to attend a conference or seminar, **attach a copy of the agenda, conference flyer, or registration form** to the Expense Report.

Summary of Expenses

List all the business expenses you incurred, and assign the number of the business purpose for which they were incurred. Provide the date or a date range and a brief description of each expense under the "Description" column, and indicate the corresponding amount in appropriate columns. Below are guidelines on how certain expenses should be reported:

- **Air/Rail Fare**
Detail the air or rail fares if applicable. Include the dates and points of arrival and departure.

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TRAVEL EXPENSE REPORTING, CONTINUED

- **Ground Transportation**
Provide the mode of transportation taken (taxi, limousine, bus), the points of departure, and the destination.
- **Lodging/Hotel**
Provide the cost of the hotel room per night and the number of nights spent at the hotel. Include tax but no other expenses.
- **Meals**
Each meal (breakfast, lunch, dinner) for each day should be tracked separately. Include original receipts for meals that cost over \$10 for breakfast, \$15 for lunch, and \$25 for dinner.
- **Business Meals**
Provide a specific business reason for the meal, list all attendees, and indicate the location and time of the meal.
- **Personal Vehicles**
Enter the total number of miles and the reimbursement rate for each trip. Include the dates and points of departure and arrival.
- **Other Expenses**
If more space is required for expense reporting, use additional Expense Report forms.

Totals

- **Total**
The individual sum of each line expense.
- **Subtotal**
The sum of each expense type.
- **Less Prepaid Expenses**
These are the expenses that have been incurred for the trip but which have been paid before departure through the Accounts Payable system (e.g., conference registration fee).
- **Less Advances**
Enter the amount of any travel advances received from the College.
- **Amount Due Traveler/Reimbursee**
Subtract the amount of the travel advances and prepaid expenses from the Total Expenses and enter the amount here.

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TRAVEL EXPENSE REPORTING, CONTINUED

- **Amount Due WMC**

If the combined sum of the travel advances and prepaid expenses is greater than the Total Expenses, enter the difference here. This difference indicates that the expenses incurred by the traveler are less than the amount he or she received from the College. The traveler should issue a personal check to the College through the Cashier's Office indicating the account number to which the amount should be credited.

Expense Summary (Accounting)

For Accounting use only.

Signatures

Appropriate approvals are required in order for reimbursement requests to be processed. By his/her signature, the Reimbursee attests that the expenses reported and reimbursement being claimed are accurate and in accordance with applicable College policy. The Department Approver is responsible for ensuring (1) funding availability, (2) compliance with funding agency regulations, (3) compliance with College policy, (4) validity of expense, (5) completeness of documentation and accuracy of accounting, and (6) segregation of "unallowable" expenses. Under no circumstance may an individual approve his/her own Travel and Business Expense Reimbursement Form.

Receipts and Other Supporting Documentation

Submit all original receipts and supporting documentation for all expenses. If a receipt is lost or missing, provide specific details and explanation. Staple all attachments to the back of the Travel and Business Expense Reimbursement Form.

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CORPORATE CARD

Introduction

The College has chosen the Diners Club Corporate Card to help manage its travel expenditures. The Corporate Card is the primary payment vehicle for all travel expenses incurred by College travelers. The Corporate Card provides employees with a convenient method of payment for business travel expenses. It also provides special services such as additional travel insurance coverage, baggage insurance, personal purchase privileges, and special discounts on airfare, vehicle rentals, and hotel accommodations.

Travel expenses cannot be charged to the Procurement Card.

Corporate Card Eligibility

All employees who travel on College business or incur \$500 or more a year on business meals and entertainment expenses are encouraged to apply for a Corporate Card. Applications for a Corporate Card should be approved by the designated authorizer in the applicant's department.

Corporate Card application forms and instructions can be obtained from the Corporate Card Coordinator in the Finance Department (see the "Contacts" section of this document).

Use of Corporate Card

The Corporate Card should be used for all business travel and entertainment expenses including the following:

- Air travel
- Lodging
- Vehicle rental
- Rail travel
- Meals and entertainment
- Miscellaneous travel and entertainment expenses, when possible

Responsibility of Payment

Under the Corporate Card program, individuals are personally responsible for payments to Diners Club. Monthly statements from Diners Club are mailed directly to cardholders. Reimbursement from the College can be obtained by submitting a Travel and Business Expense Reimbursement Form upon completion of a business trip.

The Cashier's Office or Petty Cash Fund cannot be used to reimburse Corporate Card charges for overnight business travel expenses. However, Corporate Card charges for business meals not involving overnight travel can be reimbursed through the Cashier's Office if **under \$400**.

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CORPORATE CARD, CONTINUED

Reimbursement from the Cashier's Office for business meals not involving overnight travel can be obtained by submitting a Payment Requisition Form with the appropriate level of approval.

Cardholders do not need to wait for the monthly statement from Diners Club to request reimbursement for Corporate Card charges. Travel expenses charged on the Corporate Card can be submitted to Accounts Payable for reimbursement, with receipts attached, after an expense is incurred.

**Advances Through the
Corporate Card**

Having a Corporate Card eliminates the need for most travel advances. A maximum of \$400 a week can be obtained from any ATM using the Corporate Card. A fee of \$6 is charged for each cash advance transaction. The College will reimburse one transaction fee for each seven-day business travel period. Cardholders should contact Diners Club to arrange for and activate a Personal Identification Number (PIN). The College does not have a record of this number.

Delinquent Accounts

Corporate Cardholders have up to 30 days from the statement date to pay their bill in full without interest or late fees. If the account is not paid in full by the end of the second billing period, the cardholder will be charged a late payment fee plus interest, which the College does not reimburse. If payment is not made within the third billing period, card privileges will be suspended until full payment is received.

**Termination of
Participation**

Diners Club reserves the right to terminate a cardholder's privileges at any time. Individual participation in the Corporate Card Program will automatically terminate when the cardholder is no longer employed by the College or when an account is 90 days past due.

Corporate Event Card

Departments may choose to open a department Corporate Event Card account to charge business travel expenses for individuals who are not eligible for the regular Corporate Card (e.g., students, guest lecturers and other non-employees). The Corporate Event Card may be used for expenses related to travel for seminars or lectures. It may also be used to purchase tickets and pay for hotel accommodations of guest lecturers and speakers invited by the department to a College sponsored event.

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CORPORATE CARD, CONTINUED

The College bears direct liability for charges on the Corporate Event Card. It is not intended for individual use of an employee. All charges made to the Card must be related to authorized business travel. To obtain a Corporate Event Card for a department, the Department Administrator should send a written request to the Manager of Procurement and Disbursements in the Finance Department (see the "Contacts" section of this document).

Corporate Card Features The table below summarizes the features of the Corporate Card.

Table 7
Corporate Card Features

Card Feature	Description
Annual Fee	None
Automated Teller Machine Cash	Cash advance allowed to cardholder at a cost of \$6 per transaction. Cash access at over 457,000 locations worldwide. Call 1-800-CITIATM for locator service.
Baggage Insurance	\$1,250 full replacement coverage. Claim paid after settlement with common carrier. Coverage applies to domestic and international travel, and with checked-in or carried-on baggage.
Billing Statements	Monthly. Copies of original receipts on request.
Vehicle Rental Insurance	Primary coverage provided worldwide for damage to rental vehicle including loss due to collision, theft, fire and vandalism.
Card Acceptance	2.1 million establishments worldwide
Cash Advance	According to limits and conditions established by the College. Check with the Procurement and Disbursements Office at the Finance Department for details.
Club Reward Program	Available, but program fee is not reimbursed by the College.
Discounts	Automatic discounts provided to WMC employee where Cornell University-negotiated discounts apply. Contact the Cornell Travel Office for details.
Eligibility	Cardholder must be a regular employee of WMC. No credit checks required.
Foreign Currency Conversion	1% conversion fee
Personal Check Cashing	Available as a service from Diners Club, but WMC will not reimburse you for any charges or fees associated with this feature.
Spending Limit	None
Term of Issuance	Two years
Travel Accident Insurance	\$350,000 coverage provided worldwide on airline, train and other common carrier.

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OTHER REIMBURSABLE BUSINESS EXPENSES

Introduction

The College will reimburse other reasonable and necessary business expenses that are properly substantiated and authorized. Personal expenses will not be reimbursed or paid except under special or unusual circumstances. Exceptions to this policy may in some cases result in reportable, taxable income to the individual with payment made net of applicable federal, state, and city withholding taxes.

Payments for business related expenses that are not considered taxable income will be made in cash through the Cashier's Office or Petty Cash Fund if under \$400, or by check through the Accounts Payable system if over \$400.

Payments that are considered taxable income will be processed through the Payroll system as supplemental compensation with appropriate taxes withheld.

Types of Other Business Expenses

Club Memberships

Membership in the Griffis Faculty Club will be reimbursed if membership is primarily for Medical College business purposes. Other Club memberships will not be reimbursed without the approval of the Dean or Associate Provost and may, if reimbursed, be considered taxable income. **Griffis Faculty Club membership dues/fees must be charged to unallowable subcode 7502; all others should be charged to unallowable subcode 7501.**

Business Meals and Entertainment Expenses Not Involving Overnight Travel

Expenditures for these types of activities can be reimbursed in cash through the Cashier's Office or the Petty Cash Fund if under \$400, or by check through Accounts Payable if over \$400. A completed Payment Requisition Form must be submitted for reimbursement (see the "*Travel Expenses: Meals and Entertainment*" section of this document).

Improvement of Working Conditions, Employer-Employee Relations, and Employee Performance

Examples of items in this classification include employee morale activities such as a holiday party, summer picnic, anniversary celebration, or retirement party. Expenditures for these types of activities can be reimbursed through a Payment Requisition Form. It is important to identify on the Payment Requisition the purpose of the employer-employee relations expenditure and the names of the individuals or groups involved.

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OTHER REIMBURSABLE BUSINESS EXPENSES, CONTINUED

Occasional Supper Money Due to Extended Hours

Meals eaten on premises by employees working extended hours required by the College are reimbursable when the overtime is in accordance with departmental practice.

Professional Dues

Dues for membership in professional societies and organizations that are required to fulfill the employee's assigned duties are reimbursable.

Moving Expenses

Reimbursement for the relocation of newly recruited personnel must be authorized by senior administration or department chairmen. The IRS requires the College to report reimbursements of all moving expenses that exceed IRS guidelines as additional compensation income subject to payroll taxes. Only qualified moving expense reimbursements are excludable from federal gross income tax. The following are nontaxable, "qualified" moving expenses:

- Packing of furniture and personal belongings
- Transportation of furniture and personal belongings from the previous principal place of residence to the new principal place of residence
- Insurance and in-transit storage for periods of up to 30 days
- Travel and lodging costs, excluding meal costs, associated with one trip to move to the new residence by the employee and members of the employee's household

The following are taxable moving expenses:

- Pre-move house hunting, including travel, meals and lodging once an offer has been accepted
- Meals and lodging while occupying temporary quarters
- In-transit storage charges beyond 30 days
- Personal needs such as a driver's license and auto insurance
- Real estate fees incurred when leaving the former residence or acquiring a new residence

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PETTY CASH FUND

Introduction

The purpose of petty cash funds is to provide cash to departments sufficient to cover minor business expenditures. The use of petty cash should be limited to reimbursement of department employees and visitors for small expenses such as taxi fares, office supplies, postage, etc. Wherever possible, departments should use the Procurement Card instead of petty cash.

Establishing a Petty Cash Fund

A petty cash fund should be small enough to require replenishment at least twice a month and large enough to require no more than three replenishments per month. The maximum amount of a petty cash fund is generally \$400. Each fund must have a custodian approved by the department administrator or chairman.

Petty Cash Fund Requests

Department administrators may request a new petty cash fund or an increase or decrease to an existing fund by sending a memorandum to the Manager of Disbursement and Purchasing. The memorandum should include the reason for the request, the amount requested, and the name of the petty cash custodian. A valid account number must be used to establish a petty cash fund. Federal and other reportable grants or contracts cannot be used to set up a petty cash fund.

Custodian Responsibilities

The custodian is responsible for making disbursements from the fund, maintaining the security and accountability of the fund, reconciling and replenishing the fund. Only the custodian should have access to the fund. To prevent access by anyone except the custodian, petty cash should be kept in a locked box in a desk or cabinet that is locked whenever the custodian is absent. During his/her absence or vacation, the custodian may delegate the petty cash fund with a temporary custodian. The temporary custodian and the regular custodian must count the cash funds and the total receipts and make sure they reconcile to the total of the original amount of the fund before responsibility is transferred over to the temporary custodian. The same procedure must be followed when the regular custodian returns from vacation or absence.

Maintaining the Petty Cash Fund

Petty cash funds are maintained on an imprest system, which means that at any time, the total cash on hand plus the total receipts should equal the original amount of the petty cash fund. To replenish the petty cash fund the

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PETTY CASH FUND, CONTINUED

custodian must balance the fund and submit an approved Petty Cash Reconciliation Form to the Cashier's Office (see the "Forms" section of this document). Custodians are required to make payments for authorized expenditures only and to obtain acceptable receipts for each expenditure.

**Disbursements of Petty
Cash**

To request reimbursement from your department's petty cash fund, submit an approved Petty Cash Voucher (see the "Forms" section of this document) to the fund custodian with appropriate documentation and receipts attached. The person receiving the petty cash reimbursement should note the date and sign on the Petty Cash Voucher to indicate receipt of cash.

Allowable Expenses

Consumable Supplies and Postage

Consumable supplies that are needed immediately may be reimbursed from petty cash.

Local Travel

Petty cash may be used for local business travel expenses such as cab fares, bus fares, mileage, etc. Petty cash should not be used for any travel expenditures involving overnight travel (see the "Travel Expenses" section of this document for overnight travel procedures).

Business Meals Not Involving Overnight Travel

Petty cash may be used for reimbursement of local business meals that do not involve overnight travel. Local business meal expenditures up to \$400 can also be reimbursed through the Cashier's Office by submitting a Payment Requisition Form with supporting documentation. Reimbursements for business meals require specific documentation mandated by the IRS (see the "Travel Expense Reporting" section of this document for documentation requirements for business meals and entertainment expenses).

**When Petty Cash May
Not Be Used**

Personal Items

All reimbursements from the petty cash fund must be for business purposes only.

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PETTY CASH FUND, CONTINUED

Memberships, Subscriptions, Dues

To ensure that appropriate vendor records are maintained, these expenditures, if authorized, should be processed through Accounts Payable using a Payment Requisition Form.

Payment for Services Performed by Consultants and Independent Contractors

Due to the tax liability to the individual and the College, payments for these expenditures should be processed through Accounts Payable on a Payment Requisition Form.

Travel Advances

See the *"Paying for Travel Expenses"* section of this document for information on travel advances.

Personal Checks or Loans

Petty cash funds may not be used to cash personal checks, as a loan, or as advance payment.

Payment for services performed by employees

Buying hazardous materials

Replenishing the Fund

When replenishment of the fund is needed, the custodian should submit an approved Petty Cash Reconciliation Form to the Cashier's Office with receipts attached. Petty cash disbursements should be summarized by Account and Subcode on the reconciliation form (see the *"Forms"* section of this document).

Audit

Each reimbursement request will be subject to audit by Finance Department personnel. In addition, the Internal Audit department will perform periodic audits of the fund to ensure proper control is maintained.

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SALES TAX ISSUES

Introduction

Meals, lodging, vehicle rentals, and telephone calls are common travel expenses that are often subject to sales taxes, occupancy taxes, gross receipts taxes, excise taxes or value added taxes. Tax treatment is based on facts, circumstances and the laws in the jurisdiction where the transaction occurs. Facts vary and tax laws, regulations and interpretations are subject to change. Therefore, there is no travel-related expense that is uniformly tax exempt.

Eligibility for Exemption from New York State Sales Tax

Eligibility for exemption from New York State sales tax requires that (1) travel is made for College business, (2) a properly completed "New York State Exempt Organization Certificate" is presented at time of purchase, and (3) **payment is made directly by the College.**

Payment by personal credit cards does not generally meet that condition. However, most New York State vendors will accept the Corporate Card that has the College's name on it.

New York State argues that a vendor is never required to treat a transaction as exempt from taxes. If this happens, document the vendor's refusal to grant the sales tax exemption and submit this statement with the Expense Report.

Eligibility for Exemption from New York City Occupancy Tax

To obtain exemption from New York City Occupancy Tax, present the New York City Occupancy Tax Exemption Certificate when checking into the establishment. Many hotels will grant the exemption when the bill is paid with the Corporate Card.

Exemption in Other States

Most other states do not grant an exemption to College travelers. Those that do generally require payment directly from the institution.

If the jurisdiction grants an exemption and requires an exemption certificate, obtain a copy of the exemption certificate from Accounts Payable or the department administrator and provide it to the vendor along with the payment. (See "Appendix B.")

Based upon laws and regulations currently in effect, travelers on College business generally are not eligible for exemptions from foreign value added taxes.

Misuse of Exemption Certificates

Exemption certificates must not be used for personal purchases of any kind.

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FORMS

The following forms may be required when complying with University Policy 3.2.1, Travel and Business Expense Reimbursements, Weill Cornell Medical College - NYC:

Form	Use
Business Meal Detail Form	Documents a meal purchase.
Charge Dispute Form	Documents any cardholder disputes of information on the cardholder's monthly statement.
Information Update Form	Requests a change from the original application (i.e., name, address, default account, etc.)
Procurement Card Application	Provides the university and sponsor bank with information needed to issue a university procurement card.
Procurement Card Transaction Log	Optional form used to record your purchases.
Petty Cash Reconciliation Form	Documents reconciliation of department's petty cash fund.

Policy 3.2.1
 Travel and Business Expense Reimbursements, Weill
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APPENDIX A: FEDERAL UNALLOWABLE COSTS

Introduction

The federal government will not reimburse certain expenses, termed “unallowables,” and has set forth guidelines prohibiting these costs from being charged to federal grants and contracts, either directly or indirectly. Below are examples of these “unallowables” and the federal regulation on each as stipulated in OMB Circular A-21.

Table 8
Federal Unallowable Costs (from OMB Circular A-21)

Section Number and Title	Regulation	Subcode
J-1: Advertising and Public Relations	"Costs of advertising and public relations designed solely to promote the institution are unallowable. Costs of promotional items and memorabilia, including models, gifts, and souvenirs are unallowable."	6861
J-2: Alcoholic Beverages	"Costs of alcoholic beverages are unallowable."	6841
J-3: Alumni Activities	"Costs incurred for, or in support of, alumni activities and similar services are unallowable."	6842
J-4: Bad Debts	"Any losses, whether actual or estimated, arising from uncollectible accounts and other claims, related collections costs, and related legal costs are unallowable."	6863
J-6: Commencement and Convocation Costs	"Costs incurred for commencement and convocations are unallowable."	6864
J-13: Donations and Contributions	"Donations or contributions made by the institution, regardless of the recipient, are unallowable."	6846
J-14: Employees Morale, Health, and Welfare Costs and Credits	"The costs incurred in accordance with the institution's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance, are allowable." The College's interpretation of this regulation states that only costs, which are institution-wide, are allowable. Individual unit expenditures incurred for the benefit of their staff are unallowable. For example, the Employee Day football game and picnic is available to all employees and would, therefore, be allowable while the subsidizing of coffee for a particular unit's faculty and staff would be unallowable. Unallowable items in this category include, but are not limited to, gifts to departing employees, flowers, cards, and other such items.	6859
J-15: Entertainment	"Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable." This category also includes meals for which there is no clearly documented business purpose.	6845
J-18: Fine and Penalties	"Costs resulting from violations of, or failure of the institution to comply with federal, state, local, and foreign laws and regulations are unallowable."	6855
J-19: Goods or Services for Personal Use	"Costs of goods and services for personal use of the institution's employees are unallowable regardless of whether the cost is reported as taxable income to the employees." (e.g., spousal travel)	6849
J-20: Housing and Personal Living Expenses	"Costs of housing, housing allowances and personal living expenses for/of the institution's officers are unallowable regardless of whether the cost is reported as taxable income to the employees."	6851

Policy 3.2.1
 Travel and Business Expense Reimbursements, Weill
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APPENDIX A: FEDERAL UNALLOWABLE COSTS, CONTINUED

Section Number and Title	Regulation	Subcode
J-21: Insurance and Indemnification	"Actual losses which could have been covered by permissible insurance (whether through purchased insurance or self-insurance) are unallowable. Costs of insurance with respect to any costs incurred to correct defects in the institution's materials or workmanship are unallowable."	6848
J-22: Interest, Fund Raising, and Investment Management Costs	"Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contribution, are unallowable."	8201
J-24: Lobbying	With limited exception, costs of lobbying activities to influence the outcomes of any federal, State, or local government action are unallowable.	6847
J-28: Membership, Subscriptions, and Professional Activity Costs	"Costs of membership in any civic or community organization are unallowable. Costs of membership in any country club or social or dining club or organization are unallowable." Costs of the institution's memberships in business, technical, and professional organizations are allowable.	7501
J-37: Recruiting Costs	Staff recruiting costs are allowable, and include both advertising and relocation expenses. However, there are restrictions. No color advertising, for example, is permissible (the additional cost, in excess of black and white, is unallowable). Additionally, if the employee resigns for reasons under his or her control within 12 months, any relocation costs are unallowable. Cost of recruitment of students is unallowable.	7450
J-40: Sabbatical Leave Costs	"Costs of leave of absence by employees for performance of graduate work or sabbatical study, travel, or research are allowable provided the institution has a uniform policy on sabbatical leave for persons engaged in instruction and a person engaged in research. Such costs will be allocated on an equitable basis among all related activities of the institution."	
J-42: Selling and Marketing	"Costs of selling, marketing, and promoting any products or services of the institution are unallowable."	6853
J-45: Student Activity Costs	"Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the sponsored agreements."	Various
J-48: Travel	Airfare costs in excess of the lowest available commercial coach rate are normally unallowable. Exceptions can be granted if unreasonable travel arrangements would result when traveling coach, the upgrade would decrease the cost, or it is required to meet the medical needs of the traveler. "In order for airfare costs in excess of the customary standard commercial airfare to be allowable the institution must justify and document on a case-by-case basis the applicable condition(s)."	6845
J-50: Trustees	"Travel and subsistence costs of trustees (or directors) are allowable. The costs are subject to restrictions regarding lodging, subsistence and air travel costs provided in J-48."	6854

Policy 3.2.1
 Travel and Business Expense Reimbursements, Weill
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APPENDIX B: TAX ON MEALS AND LODGING

Introduction

The table below lists exemption from tax on meals and lodging by state. There are many other travel-related taxes (e.g., hotel occupancy, vehicle rental, etc.) not addressed in this table. Cornell travelers are rarely exempt from such taxes.

Table 9
Tax on Meals and Lodging, by State

Jurisdiction	Are Cornell Travelers Exempt From Taxes?	Has Cornell Been Assigned An Exemption Certificate?	Comments
Alabama	No	No	
Alaska	No	No	
Arizona	No	No	
Arkansas	No	No	
California	No	No	
Colorado	Limited*	No	Accepts NY Exemption Certificate
Connecticut	Limited*	Yes	
Delaware	No	No	
District Of Columbia	Limited*	Yes	
Florida	Limited*	Yes	
Georgia	No	No	
Hawaii	No	No	
Idaho	Limited*	No	
Illinois	No	Yes	Exemption Excludes Meals/Lodging
Indiana	No	No	
Iowa	No	No	
Kansas	Limited*	Yes	
Kentucky	Limited*	No	
Louisiana	No	No	
Maine	Limited*	Yes	
Maryland	No	No	
Massachusetts	No	Yes	Exemption Excludes Meals/Lodging
Michigan	Limited*	No	
Minnesota	No	Yes	Exemption Excludes Meals/Lodging
Mississippi	No	No	
Missouri	Limited*	Yes	
Montana	No	No	

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APPENDIX B: TAX ON MEALS AND LODGING, CONTINUED

Jurisdiction	Are Cornell Travelers Exempt From Taxes?	Has Cornell Been Assigned An Exemption Certificate?	Comments
Nebraska	No	No	
Nevada	No	No	
New Jersey	Yes	Yes	
New Mexico	No	Yes	Exemption Excludes Meals/Lodging
New Hampshire	No	No	
New York	Yes	Yes	
New York City	Yes	Yes	
North Carolina	No	No	
North Dakota	Limited*	Yes	
Ohio	No	No	
Oklahoma	No	No	
Oregon	No	No	
Pennsylvania	Limited*	Yes	
Rhode Island	No	Yes	Exemption Excludes Meals/Lodging
South Carolina	No	No	
South Dakota	Limited*	No	
Tennessee	Limited*	Yes	
Texas	Yes	Yes	Lodging Is Exempt; Meals Must Be Billed Directly To Cornell To Be Exempt
Utah	No	No	
Vermont	No	No	
Virginia	No	No	
Washington	No	No	
West Virginia	No	No	
Wisconsin	Yes	Yes	
Wyoming	Limited*	Yes	

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