

Interim Policy

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CORNELL UNIVERSITY
POLICY LIBRARY

Travel Expenses

POLICY 3.2

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Responsible Executive: Executive Vice President and CFO
Responsible Office: University Controller
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POLICY STATEMENT

Cornell University funds may be used for ordinary, reasonable, and necessary business-related travel expenses incurred in furtherance of the university's missions.

REASON FOR POLICY

The university supports appropriate and legal uses of Cornell funds for travel in furtherance of the university's mission. The university receives, from a variety of sources, funds that carry with them fiduciary responsibilities. Inherent in these responsibilities is the requirement to operate the institution under guidance set forth by the Board of Trustees; to follow Generally Accepted Accounting Principles (GAAP); to comply with all applicable federal, state, local, and sponsor rules and regulations; and to maintain an IRS accountable plan.

ENTITIES AFFECTED BY THIS POLICY

- Ithaca-based locations
- Cornell Tech campus
- Weill Cornell Medicine campuses

WHO SHOULD READ THIS POLICY

- Anyone who travels on university business and whose travel is charged to a university general ledger account.
- Anyone who assists in making travel arrangements.
- Anyone who initiates, reviews, approves, processes, or records financial transactions on behalf of the university.

MOST CURRENT VERSION OF THIS POLICY

- <https://www.dfa.cornell.edu/policy/policies/travel-expenses>

POLICY 3.2

Travel Expenses

CONTENTS

Policy Statement	1
Reason for Policy	1
Entities Affected by this Policy	1
Who Should Read this Policy	1
Most Current Version of this Policy	1
Related Resources	3
Contacts – Ithaca-Based Locations and Cornell Tech	5
Contacts – Weill Cornell Medicine Campuses	6
Definitions	7
Responsibilities – Ithaca-Based Locations and Cornell Tech	9
Responsibilities – Weill Cornell Medicine Campuses	10
Principles	11
General Policy	11
Rules for Different Types of Travel	11
Payment Methods	16
Travel Booking Methods	17
Means of Travel	18
Lodging	21
Meals	23
Other Reimbursable Expenses	24
Requirements for Expense Reporting	26
Sabbatical and Similar Leaves	28
Procedures – Ithaca-Based Locations and Cornell Tech	30
Procedures – Weill Cornell Medicine Campuses	31

POLICY 3.2

Travel Expenses

RELATED RESOURCES

University Policies and Information Applicable to All Units of the University

[University Policy 3.6, Financial Irregularities, Reporting and Investigation](#)
[University Policy 3.21, Advances \(Including Petty Cash and Accounts Receivable\)](#)
[University Policy 3.25, Procurement of Goods and Services](#)
[University Policy 4.2, Transaction Authority and Payment Approval](#)
[University Policy 6.13.8, Religious Accommodation](#)
[University Policy 8.5, Risk Management for International Travel](#)
[Buying Manual](#)
[Caterers and Restaurants](#)
[Export Controls Decision Trees](#)
[Fly America Act and Open Skies Agreements](#)
[Hotels in Ithaca and New York City with Direct Billing](#)
[International Travel Health and Safety](#)
[Travel Funded by Certain New York State Sponsored Awards](#)
[Vehicle and Charter Rentals](#)

University Policies and Information Applicable to Only Ithaca-Based Locations and Cornell Tech

[University Policy 3.4, Use of University Vehicles](#)
[University Policy 3.14, Business Expenses](#)
[University Policy 3.19, Telephone Usage](#)
[University Policy 4.8, Alcohol and Other Drugs](#)
[University Policy 6.2.1, Leaves for Professors and Academic Staff](#)
[University Policy 6.5, University Volunteers](#)
[University Policy 6.13, Disability Accommodation Process for Faculty and Staff](#)
[Human Resources Policy 6.7.13, Travel Time as Time Worked](#)
[Travel Frequently Asked Questions](#)
[Traveling Internationally with Technology](#)

University Policies and Information Applicable to Only Weill Cornell Medicine Campuses

[Finance Department at Weill Cornell](#)

External Documentation

[2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(Uniform Guidance\)](#)
Form DS-2019 (Formerly Form IAP-66) (Certificate of Eligibility for Exchange)
[International Currency Exchange Rates](#)
[IRS Publication 463: Travel](#)

POLICY 3.2

Travel Expenses

RELATED RESOURCES, continued

[NCAA Manual](#)

[Per Diem Rates, Alaska, Hawaii, and U.S. Territories \(OCONUS Rates\)](#)

[Per Diem Rates, Continental \(48\) U.S. \(CONUS Rates\)](#)

[Per Diem Rates, Foreign Locations](#)

[U.S. State Department Travel Advisories](#)

University Forms and Systems

Ithaca-Based Locations

[Accounts Payable ACH Authorization Form \(Cornell NetID login required\)](#)

[Cornell Travel Website](#)

[Cornell University International Travel Registry](#)

[Concur \(NetID login required\)](#)

[Faculty Dependent Care Travel Fund Verification Form](#)

[Request for Undergraduate Student Support \(RUSS\)](#)

[Foreign Visitors Honoraria/Expense Reimbursement Attestation Form](#)

[Sales and Use Tax](#)

[Sales Tax Exemption Certificates](#)

[Navigate](#)

Weill Cornell Medicine Campuses

[Business Justification Form \(PDF\)](#)

[Foreign Visitors Honoraria Attestation \(PDF\)](#) (send to wcmc-compliance@med.cornell.edu)

[International Tax Questionnaire \(PDF\)](#) (send to wcmc-compliance@med.cornell.edu)

[New Jersey Sales Tax Exemption Certificate \(PDF\)](#)

[New York Sales Tax Exemption Certificate \(PDF\)](#)

[Navigate](#)

[Travel and Business Reimbursement eForms](#)

[W-9 Form \(PDF\)](#) (send to pmb2004@med.cornell.edu)

POLICY 3.2 Travel Expenses

CONTACTS – ITHACA-BASED LOCATIONS AND CORNELL TECH

Direct any general questions about this policy to your college or unit administrative office. If you have questions about specific issues, contact the following offices.

Contacts, Ithaca-Based Locations and Cornell Tech

Subject	Contact	Telephone	Email/Web Address
Policy Clarification and Interpretation	University Travel Coordinator		concur-support@cornell.edu travel.cornell.edu
	Your local business service center	Unit-specific	
Direct Deposit for Reimbursements	Accounts Payable, Procurement and Payment Services	(607) 255-0870	dfa-ach-ap@cornell.edu
Faculty Dependent Care Travel Fund	Work/Life	(607) 255-1917	worklife@cornell.edu hr.cornell.edu/benefits-pay/retirement-finances/financial-assistance/faculty-dependent-care-travel-fund
Federal Appropriation Compliance	Sponsored Financial Services	(607) 255-5086	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Insurance	Risk Management and Insurance	(607) 254-1575	risk_mgmt@cornell.edu risk.cornell.edu
International Travel	Global Operations	(607) 255-7993	intlsafety@cornell.edu global.cornell.edu/travel
Personal Aircraft Use	Risk Management and Insurance	(607) 255-1575	risk_mgmt@cornell.edu risk.cornell.edu
Sponsored Project Travel	Sponsored Financial Services	(607) 255-5086	sfs-help@cornell.edu www.dfa.cornell.edu/sfs
Student Athletics-Related Travel Reimbursements	Student and Campus Life Business Service Center	(607) 255-5505	sclbscoffice@cornell.edu
Tax	University Tax Office	(607) 255-9465	tax@cornell.edu www.dfa.cornell.edu/tax
Tax Exemptions	Your local business service center		
Travel and Meal Card	Credit Card Programs, Procurement and Payment Services	(607) 255-4548 (607) 255-5039	creditcards@cornell.edu www.dfa.cornell.edu/procurement/buyers/credit-cards/corporate-card
Travel Vendors, Negotiated Rates, Contracts, Chartered Transportation, and Purchase Orders	Procurement and Payment Services	(607) 254-5300	procurement@cornell.edu travel.cornell.edu

POLICY 3.2 Travel Expenses

CONTACTS – WEILL CORNELL MEDICINE CAMPUSES

Direct any general questions about this policy to your college or unit administrative office. If you have questions about specific issues, contact the following offices.

Contacts, Weill Cornell Medicine Campuses

Subject	Contact	Telephone	Email/Web Address
Policy Clarification and Interpretation	Tax & Compliance	(646) 962-3695	tax-compliance@med.cornell.edu
All Other Related Travel Matters	Accounts Payable, Finance	(646) 962-4111	accounts-payable@med.cornell.edu
Corporate Card	Commercial Card Manager	(646) 901-2458	corporatecard@med.cornell.edu
Insurance Travel	Risk Management & Insurance	(212) 746-6180	risk-mgmt@med.cornell.edu
Purchasing and Purchase Orders	Finance Department	(646) 962-3900	purchasing@med.cornell.edu
Tax Issues	Tax & Compliance	(646) 962-3695	tax-compliance@med.cornell.edu
Recruitment and Moving Expenses	Tax & Compliance	(646) 962-3695	tax-compliance@med.cornell.edu

POLICY 3.2

Travel Expenses

DEFINITIONS

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

Advances	Payments made to or on behalf of a traveler before travel occurs and recorded as a receivable in the university's accounting system.
Away from Home	For purposes of business expenses, "home" is defined as the person's regular place of Cornell business, not the person's primary personal residence. Travel expenses qualify as business expenses only if the traveler is away from home.
Business Purpose	The reason you have engaged in the business activity on behalf of the university, which establishes why the expenses incurred are appropriate for reimbursement for the specified fund source or necessary to perform the project.
Direct Designee	An individual specifically designated by a dean, director, or department chair to approve business transactions.
Documentation	A physical or electronic receipt, cancelled check, credit card receipt when applicable, and/or other documentation that describes and substantiates a business transaction (see Requirements for Expense Reporting). Also see Original Bill or Receipt.
Domestic Travel	Travel among any of the fifty United States, its possessions, and territories. In the case of sponsored projects, domestic travel may be defined in the award documents.
Economy Travel	The lowest class of seating in air travel, rail travel, or other means of travel. Also called coach travel.
Group/Business/Hosted Meal	A meal with two or more people, at which a substantive bona fide business discussion takes place. A group/business/hosted meal can take place whether or not the attending individuals are traveling on behalf of the university.
Incidentals	A term for minor expenses included in the per diem rate.
International Travel	Travel outside of the United States, its possessions and territories. In the case of sponsored projects, an alternative definition of international travel may be present in award documents.
Local Travel	Travel that is under 35 miles from home and that exceeds an employee's normal commuting distance or is conducted using a different method of travel (e.g., bus, taxi, etc.).
Original Bill or Receipt	An electronic or physical written acknowledgement provided by the vendor that states something has been received; it should include key information such as the vendor's name, the date and amount of the transaction, a description of the goods or services received, etc. Also see Proof of Payment and Documentation.
Proof of Payment	Documentation that reflects the date and amount of the transaction, and proof that full payment was made (cash register receipt, credit card receipt, a bank or credit card statement, a copy of a check, or a cancelled check). Also see Documentation and Original Bill or Receipt.
Single-Day Travel	Travel lasting less than 24 hours, where no overnight stay occurred.
Sponsor	A governmental or private organization that provides funding for a sponsored project.
Sponsored Project	A signed award (grant, contract, or cooperative agreement) under which the university agrees to perform a certain scope of work for an

POLICY 3.2

Travel Expenses

DEFINITIONS, continued

	external sponsor. For the purposes of this policy, “sponsored projects” includes federal appropriations.
Sufficient Documentary Evidence	Information and documentation that, when taken as a whole, substantiates the expense and business purpose. Sufficient documentation should include who, what, when, where, why, and how much. Also see Documentation, Original Bill or Receipt, and Proof of Payment.
Temporary Worksite	A Cornell work location away from an individual’s regular worksite. Travel expenses qualify as business expenses only if the traveler is “away from home” at a temporary worksite. An assignment that is reasonably expected to last more than 12 months is not temporary.
Travel Expenses	For tax purposes, the ordinary, necessary, and reasonable expenses of traveling away from home to a temporary worksite.
Travel Status	A period during which the individual traveling is at least 35 miles away from home for 12 hours or more, conducting university business.
U.S. Air Carrier	An air carrier that holds a certificate under 49 U.S.C. 41102 and whose service is authorized either by the carrier’s certificate or by exemption or regulation.
Unit	A college, department, program, research center, business service center, or other operating unit.
University Funds	All funds received from internal or external sources and owned by the university, which carry with them fiduciary responsibilities. This includes, but is not limited to, appropriations, discretionary funds, sponsored funds, funds from salary recovery, restricted gifts, tuition paid by students, and funds from other sources.
University Travel	Travel to conduct university business for or on behalf of the university.

POLICY 3.2

Travel Expenses

RESPONSIBILITIES – ITHACA-BASED LOCATIONS AND CORNELL TECH

The major responsibilities each party has in connection with this policy are as follows:

Business Service Centers	Review expense reports in accordance with this policy. Provide travel policy interpretation to and answer questions from university travelers, consulting with the university controller's office as appropriate.
KFS Org Manager (Cost Object Approver)	Oversee and manage travel expenses and expense reports in accordance with the unit budget, sponsored award, and other limitations. Review the accuracy of the account selected for expenses. Approve that expenses are appropriate to the account being charged.
Supervisor	Approve travel advances as appropriate. Authorize pre-trip approvals as appropriate. Perform post-audits of employees' expense reports.
Traveler	Consider the value and safety when planning university travel. Obtain pre-approval, if required by this policy, by funding source, or if the unit requires it. Obtain comparative quotes for travel that includes premium travel and/or personal travel. Obtain and submit all required receipts. Understand and adhere to all restrictions applicable to traveling on sponsored or federal funds. Note that there may be award-specific restrictions, such as required pre-approvals or reduced allowances. Submit for review and approval within 30 but no later than 60 days of completing university travel and in a manner compliant with this policy all expenses incurred while traveling and the associated reimbursement request. Include only valid and allowable university travel expenses that are ordinary and reasonable in expense reports or reimbursement requests.
Unit Head	Establish, as necessary to meet business needs, and enforce unit-level policies that comply with and may be more restrictive than this policy.
University Controller's Office	Provide guidance to university community members regarding university travel. Reimburse university travelers for travel expenses in accordance with this policy.

POLICY 3.2

Travel Expenses

RESPONSIBILITIES – WEILL CORNELL MEDICINE CAMPUSES

The major responsibilities each party has in connection with this policy are as follows:

Accounts Payable Finance	<p>Provide guidance to WCM community members regarding college travel.</p> <p>Review expense reports in accordance with this policy, consulting with the WCM controller's office as appropriate.</p> <p>Reimburse college travelers for travel expenses in accordance with this policy.</p>
Department Administrator	<p>Oversee and manage travel expenses, expense reports, etc. in accordance with the unit budget, sponsored award, etc.</p> <p>Review the accuracy of the account selected for expenses.</p> <p>Approve that expenses are appropriate to the account being charged.</p> <p>Approve travel advances as appropriate.</p> <p>Authorize travelers' pre-trip approvals as appropriate.</p> <p>Perform post-audits of employees' expense reports.</p>
Tax and Compliance	<p>Provide travel policy interpretation to and answer questions from WCM travelers, consulting with the WCM controller's office as appropriate.</p> <p>Establish, as necessary to meet business needs, and enforce unit-level policies that comply with and may be more restrictive than this policy.</p>
Traveler	<p>Consider the best value and safety when planning university travel.</p> <p>Obtain pre-approval, if required by this policy, by funding source, or if the unit requires it.</p> <p>Obtain comparative quotes for travel that includes premium travel and/or personal travel.</p> <p>Obtain and submit all required receipts.</p> <p>Understand and adhere to all restrictions applicable to traveling on sponsored or federal funds. Note that there may be award-specific restrictions, such as required pre-approvals or reduced allowances.</p> <p>Submit for review and approval within 30 but no later than 60 days of completing university travel and in a manner compliant with this policy all expenses incurred while traveling and the associated reimbursement request.</p> <p>Include only valid and allowable university travel expenses that are ordinary and reasonable in expense reports or reimbursement requests.</p>

POLICY 3.2

Travel Expenses

PRINCIPLES

General Policy

Members of the university community are expected to conduct university travel under guidance set forth by the Board of Trustees and in university policy, and in compliance with all applicable federal, state, local, and sponsor rules and regulations. This policy covers travel undertaken to conduct business for or on behalf of the university.

Cornell is committed to meeting the needs of the traveler by paying for travel expenses that you, the traveler, actually incurred during university travel and that are not paid for by another party. The university will reimburse ordinary, necessary, and reasonable travel-related expenses incurred for authorized university business that supports the learning, discovery, and engagement missions of the university.

While business travel expenses are generally considered allowable by the university, certain funding sources may impose additional restrictions (e.g., expenditures paid from federal and state funds or from restricted gifts may be subject to added conditions). Furthermore, individual colleges and operating units may establish policies on the use of funds that are more restrictive than those put forth here. You are expected to review and observe those policies.

Rules for Different Types of Travel

All types of travel must conform to all of the rules described in this policy and associated procedures, with additional rules outlined in the following sections.

Short-Term Travel

You are in short-term travel status when you travel at least 35 miles away from home for 12 hours or more while conducting university business, where one or more overnight stays occurred. Short-term travel is generally less than 30 days. Individual colleges or operating units may establish additional guidance or further limit reimbursement of short-term travel that exceeds seven days.

Group Travel

When you are on university travel in a group of Cornell employees, the most organizationally senior university staff or faculty member should pay for any group/business/hosted meals (meals attended by two or more, at which a substantive and bona fide business discussion takes place). See the Meals section for information on submitting receipts for this type of travel.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Local and Single-Day Travel

When you incur work-related, non-commuting transportation expenses for local or single-day travel, Cornell will pay for reasonable transportation and limited subsistence expenses in accordance with this and departmental policies.

Travel is considered **local** and may be pre-paid or reimbursed when it exceeds your normal commuting distance, or you use a different method of travel. For example, if you drive 20 miles to your workplace, you can receive mileage reimbursement or costs associated with using a taxi, bus, or a rented or university-owned vehicle for a single-day meeting that occurs more than 20 miles from your residence, but not for a meeting occurring 10 miles from your residence.

Non-commuting parking fees associated with university business travel are reimbursable. For example, parking in downtown Ithaca is reimbursable when meeting at Seneca Place.

Bus, subway, taxi, or similar mass transit costs are reimbursable where there is a business necessity. For example, a Cornell Tech staff member meeting at Columbia University may receive reimbursement for subway fare.

Single-day travel is any travel that takes place within 24 hours and no overnight stay occurs. Reasonable transportation expenses will be reimbursed.

See the Meals section for more information on meal reimbursement for local and single-day travel.

Note: To minimize administrative burden and costs, where practical, you should group your expenses together and submit these small-dollar expenses monthly on one reimbursement request.

Long-Term Travel

Travel exceeding 30 consecutive days is generally considered long-term travel. Individual colleges and units may use discretion according to the facts and circumstances to determine if a period of less than 30 days should be considered long-term travel.

If you expect to be traveling for one year or more (or for an indefinite period), your reimbursements for expenses, including travel, lodging, and meals, are taxable and must be reported to Payroll for taxation. When a reimbursement is taxable, units must not increase the net amount reimbursed to include deductions, such as taxes, that would normally be incurred by the receiver of the reimbursement.

Reimbursement limits apply for the entire trip, not just the portion of the trip greater than 30 days. Any exceptions to these reimbursement limits must be pre-approved before the trip begins by the dean or unit head.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

See the Lodging and Meals sections for information on reimbursement for these expenses during long-term travel.

Sponsored Travel

When traveling on federal funds and other sponsored awards, you must follow the procedures for traveling on sponsored funds in addition to the requirements throughout this policy. Where regulations conflict, the more stringent one applies.

To be allowable on a sponsored award, travel costs must be reasonable, necessary to perform the project, conform to the terms of the award, and be allocable (i.e., the costs directly benefit the project in proportion to the amount charged). To demonstrate allowability of a project's costs, you must substantiate each of these requirements by providing the business purpose along with other materials that provide complete expense documentation. Documentation for sponsored travel includes a paid, itemized receipt or other proof-of-stay, when obtainable, and comparative airfare costs, obtained at the time of booking, for any travel with premium-class or personally paid components. Federally unallowable expenses, such as alcoholic beverages (including associated tax and tip) or premium air travel must not be charged to sponsored awards, regardless of whether they are permissible for other fund sources under this policy.

Family, Spouse or Companion Travel

In general, Cornell will not reimburse travel or meal expenses incurred by your family member, spouse, or companion. To qualify for an exception, you must provide a documented and bona fide business purpose directly benefitting the university, and you must obtain before traveling approval from the dean, vice provost, vice president, provost, or president or a direct designee, and attach this documentation to your expense report.

Except under exceedingly rare circumstances, reimbursements of a family member's travel will constitute taxable income to you. Family, spouse, or, companion travel reimbursements that do not have a bona fide business purpose must be reported to payroll for taxation, through the job-related allowance process. These reimbursements are subject to benefit charges as applicable.

International Travel

For international university travel (including Mexico and Canada), familiarize yourself with the international travel resources and information provided on the Global Cornell: International Travel website (see Related Resources). This site includes resources related to travel advisories, health and immunization requirements, and insurance coverage.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Where required for university travel, visas, immunizations, and consulate fees are reimbursable. Passport fees are reimbursable only if the passport is obtained in conjunction with university travel.

Travel to certain countries is prohibited by federal law, and Cornell cannot reimburse travel expenses for travel to these countries. See University Policy 8.5, Risk Management for International Travel for more information about international travel restrictions and traveler responsibilities.

International Travel Registry

All staff members, students, and faculty members traveling with students must register their international travel plans on the Cornell University International Travel Registry. Staff members must register **all** international Cornell travel in the Travel Registry system, regardless of whether students are present. Faculty members traveling without students are strongly encouraged to register their international travel. See University Policy 8.5, Risk Management for International Travel, for more information.

Long-Term International Travel

If international travel exceeds one week, the IRS may require you to produce evidence that business activities made up 75 percent of your total time away from home. You should keep a log of the daily business activities and retain this in your personal files.

Student Travel

Students who travel may be subject not only to additional departmental, unit, funding source, or college policies and procedures, but also to limits on reimbursement amounts. Processing requirements vary based on the type of student travel.

Cornell will pay for student travel under the following circumstances:

Student Business Travel

Student travel is considered business travel when any of the following conditions exist:

- The primary purpose and original intent of the activity is for the university to obtain useful results from the project/research.
- The results or research from the activity will be used by the university.
- The research is performed to fulfill the university's obligations to an outside funding entity.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

- The student is presenting or actively participating in a conference on behalf of the university.
- The travel is associated with a sponsored research award.

Class Trips, Mission-Related Educational Travel

Student travel is considered mission-related, educational travel when any of the following conditions exists:

- The activity is required for degree or credit.
- The trip impacts the student's grade.
- The travel is undertaken by all students in a particular course.
- The travel is on behalf of a university academic or athletic team (consult the Department of Athletics and Physical Education for special athletic reimbursement procedures).

Financial Aid or Similar Travel Awards

Student travel is considered related to financial aid or a similar travel award when any of the following conditions exist:

- The research is student-led.
- The project/research's primary purpose and original intent is to further the student's education or training.
- The activities are performed to contribute to the development of the skills needed in the student's studies.
- Funds are being provided as an outright cash grant to support student travel.
- The travel is associated with a sponsored fellowship with no benefit to the university.

Student travel awards reported through financial aid are reportable on IRS form 1098-T as scholarships or grants, and they may be considered taxable income. Such payments to non-resident students are subject to U.S. tax withholding.

Non-Employee Travel

The university may reimburse the travel costs of non-employee, non-student individuals (e.g., job applicants, guest speakers, visiting scientists) under certain circumstances when approved by the unit. Departments may reimburse visitors the same as they would a non-employee and may use discretion as to whether they use the per diem or receipt method for meals. Itemized receipts are required for lodging reimbursements and for meals that are reimbursed using the receipt method. Vendors providing services to the university should invoice the university for all expenses, including travel expenses.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Reimbursements to visitors categorized as non-resident aliens may be taxable or subject to tax withholding.

International Visitor Travel

Departments may make payments to or on behalf of foreign visitors only when the visitor enters the United States while in an appropriate visa status. In addition to the standard required travel reimbursement documentation, the following must accompany requests for reimbursement to a foreign visitor on a B-1, B-2, or visa waiver:

- A signed Honorarium/Expense Reimbursement Attestation Form.
- A copy of the individual's passport biographical page.
- A copy of the individual's B-1 or B-2 visa page (or ESTA approval if traveling via the visa waiver program).
- An I-94 Arrival/Departure card (front and back) or printout.

Canadian citizens entering the United States without obtaining an I-94 Arrival/Departure card or ESTA must provide a signed Honorarium/Expenses Reimbursement Attestation Form to receive reimbursement.

Honorarium payments are not allowable on sponsored awards.

Payment Methods

If you are eligible, Cornell expects you to use the university-provided card issued by your respective campus. When using a university-provided card, the university pays for your expenses rather than asking you to wait for reimbursement. As a cardholder, you are responsible for reviewing monthly statements for accuracy and for immediately reporting possible fraudulent charges to the credit card company. If you misuse your university-provided card, your card may be suspended, and you may be subject to possible disciplinary action, including, but not limited to, termination and criminal charges.

If you are not eligible for or you do not want to receive a university-provided card, you are expected to pay for your own expenses using your own source of funds while on your trip and to request reimbursement upon your return.

Advances

Cash advances, including pre-travel reimbursements, are limited to only those expenses for which you are expected to endure a hardship for having to pay out-of-pocket and that could not have been paid for by any other means. If you refuse and are eligible for a university-provided card, you are not eligible for a cash advance.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Advances are not available to service providers for services. Service providers must present an invoice, which will include all fees that the unit has agreed to pay. See Non-Employee Travel in Rules for Different Types of Travel above.

Direct Billing or Inter-Departmental Charge

Direct billing is available from certain local hotels and restaurants. See the Cornell Travel website for a list of Ithaca and New York City Hotels that provide direct billing to departments. For a list of local restaurants that direct bill, see the Caterers and Restaurants page on the Procurement and Payment Services website (see Related Resources).

If you have a university-provided card, do not use direct billing except when using certain campus vendors such as the Statler Hotel and Campus-to-Campus bus, which can charge expenses directly to the department's general ledger account (inter-departmental charge). A university-provided card is not necessary for these expenses.

Travel Booking Methods

The university has preferred travel booking methods and negotiated contracts and rates to provide travel services at the best value for the institution and in line with the university's travel policies. Some contracted travel agencies also provide discounts that may provide lower rates. See the Cornell Travel website for details on the latest contracts. See your campus's purchasing department for details on the preferred booking method.

Personal Rewards Programs

As a traveler, you are allowed to connect your frequent-flyer and other reward programs to your travel reservations. However, neither you nor anyone arranging travel on your behalf may select a travel vendor based solely on the personal benefits you or they may receive.

If you arrange travel on behalf of another employee or any person engaged in Cornell business, you may not personally benefit by using your own frequent-flyer or other reward programs when making such arrangements, nor may you accept any gifts from travel vendors, other than token items such as promotional material (e.g., pens, water bottles, etc.) distributed to the general public.

Furthermore, no person is permitted to seek reimbursement for free rooms, tickets, or any other benefits of reward programs. Cornell will only reimburse for the value of travel expenses actually incurred.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Means of Travel

Low-Carbon Travel

To achieve Cornell's climate neutrality goals, you are expected to consider the environmental impacts of your trip. For instance, attending a meeting remotely by telephone or the Internet has the lowest carbon impact (and the lowest cost) and traveling by bus, train, or carpool emits less carbon than traveling by plane. The purchase of carbon offsets is not permitted under university and sponsor policies.

Air Transportation

You are expected to use the **lowest economy airfare** that meets your business needs. Cornell will reimburse certain fees (except where prohibited by sponsored awards) when you have substantiated a business necessity for the additional cost. For example, you may have physical needs requiring more legroom, or scheduling may require you to pay a fee in advance to ensure a seat on a flight. You are expected to take the flight from the home institution on the most direct or cost-effective flight to the closest or most cost-effective airport where the official business will take place.

The university will not reimburse tickets acquired with frequent-flyer miles, credit card affinity programs, or airline vouchers.

Baggage and Other Airline Fees

Payment/reimbursement for reasonable baggage fees and other necessary airline fees are allowable.

Air Travel on Sponsored Funds

Travel on federal funds is subject to the Fly America Act and Open Skies agreements. The use of the university's travel agent does not automatically ensure Fly America Act compliance. Some sponsored awards do not permit travel, and some require prior approval for domestic and/or foreign travel. Department of Defense funded travel is not eligible to use the provisions of Open Skies agreements.

Change or cancellation fees may only be charged to awards in limited circumstances when the fees meet all federal allowability criteria. If you have questions or need a medical exception, contact Sponsored Financial Services before traveling.

Premium Airfare

You may upgrade your class of service at your own expense using your own means of payment or your frequent-flyer miles (which are not reimbursable by the university). Premium class (e.g., business class, first class, etc.) must not be purchased using sponsored funds or federal appropriations, unless specifically approved in the award documents.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

The university will reimburse premium airfare under any one of the following circumstances:

- If any flight segment has a scheduled in-air flight time exceeding six hours.
- If flights require circuitous service and the total scheduled in-air flight time exceeds eight hours.
- You have a medical justification that is documented by a recognized medical provider.

You must justify any extenuating circumstances that require the use of premium class and obtain in advance written approval from your dean, vice president, or one of their designees. You must also obtain the comparable cost for the same flight plan using nonrefundable economy airfare and attach that documentation to your expense report.

Students are not eligible for university-paid upgrades and must travel in economy class regardless of the duration or length of the flight, unless they wish to upgrade with their own funds.

Personal Aircraft

Using private or chartered aircraft or other chartered modes of transportation is discouraged. You are not allowed to carry passengers during university business-related air travel.

If you wish to use private aircraft or charter transportation, **before traveling**, you must do the following:

- Acquire and maintain aircraft liability insurance coverage of \$10,000,000 per occurrence with no per-passenger sub-limits.
- Provide to Risk Management and Insurance a certificate of insurance that specifies the following:
 - Cornell University is an additional insured.
 - A Waiver of Subrogation for Cornell University.
 - Endorsement to be primary and noncontributory to any insurance carried by the university.

To apply for reimbursement, you must also provide proof that you are a commercial pilot under FAA regulations. Licensing and insurance coverage documentation must be kept up to date. If your coverage changes, you must provide a copy of the certificate of insurance to the person who processes your travel and expense report. Reimbursements for personal aircraft travel are calculated using IRS mileage rates for personal automobiles and cannot exceed the cost of economy air travel.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

International Air Travel

When traveling to other time zones on flights of six or more hours, you may leave your home location up to two days before your scheduled event to allow enough time to reach your destination and acclimate to the new time zone.

Ground Transportation

Use the most practical and economical mode of ground transportation to and from airports (e.g., hotel and airport shuttle services, taxi, shared ground transportation, etc.).

If it is the most efficient and cost-effective method, you may travel by car service (e.g., limousines, and black-car services) if you obtain approval in advance.

You must obtain a purchase order to use other chartered modes of transportation for traveling in groups.

Campus-to-Campus (C2C) Bus Service

For traveling between Ithaca and New York City, the C2C bus is the preferred mode of travel. To obtain university pricing, you must set up a profile within C2C website and direct-charge the cost to a university account.

Rental Cars

You are expected to use the lowest economy rental car that meets your business needs. Rental car costs will be paid/reimbursed if necessary and reasonable. You may also use university-owned vehicles. You must obtain a purchase order for charter buses and limousines for nine or more passengers and for any recreational vehicle or utility trailer rentals.

Cornell has negotiated discounted rates with various rental car companies for domestic travel, and these rates include the insurances the university requires at no additional cost. You must use the applicable business travel code to obtain these rates. See Related Resources.

If you choose to use a rental car from a different vendor, **you must obtain the following insurance coverages**, which are reimbursable:

- Collision or Loss Damage Waiver: Provides protection from responsibility for any damage that may occur to the vehicle that you have rented.
- Liability Insurance: Protects you and the university against claims made by third parties and is usually available at no additional cost. If the vendor does not supply it, purchase only the basic liability coverage, which must provide coverage of no less than \$1M, and reject any excess coverages offered to you; they are not reimbursable.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Personal Accident Insurance is not reimbursable because Cornell employees are covered by workers' compensation. Personal Effects Insurance, which covers personal property (e.g., jewelry, luggage, etc.), is not reimbursable, although you may wish to purchase it at your own expense. Roadside assistance is not reimbursable for personal and rental vehicles. For more information on insurance coverage and rental vehicles, contact Risk Management and Insurance.

International Car Rentals

You are responsible to investigate insurance requirements in the country you will be visiting; insurance laws are different in each country, but the coverage should be no less than what is required above. For information on international rental car insurance, contact Risk Management and Insurance.

Cornell has negotiated rates for international car rentals with certain vendors. For more information on these vendors, contact Procurement and Payment Services at the Ithaca campus.

Personal Cars

Cornell will reimburse your business miles based on the IRS' standard mileage rate, which includes all gas, oil, repairs, and insurance costs if you drive your personal automobile for university business purposes to a location other than your regular work location. Business miles are based on the most direct route from your home address.

Roadside assistance is not reimbursable for personal and rental vehicles.

Other Transportation

If you use other commercial means of transportation such as train, bus, or boat, etc., Cornell will reimburse the expenses, which should not exceed the cost of reasonable coach airfare or other reasonable transportation costs to the same destination. Cornell will not reimburse you if you use a ride-share company that does not supply at least \$1M in liability coverage.

Cornell will not reimburse you for the use of e-scooters and rented bikes for business transportation purposes. Individuals assume personal liability risk while using such services.

Lodging

You are expected to choose lodging accommodations that are reasonably priced, at a single-occupancy rate, unless you can prove the price is competitive. Luxury hotels are excluded. Always request an educational discount when available. **Cornell does not use per diem rates for lodging**; however, some sponsored awards limit actual

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

cost reimbursement to government rates or lodging per diem, regardless of whether those rates were available.

Where possible, consider ecologically responsible hotels as identified by the Green Hotel Association, EU Ecolabel, Hoteles Mas Verdes, or another eco-friendly identifier.

Token Gifts in Lieu of Housing Costs

If you stay at a private residence other than your own or that of a family member, Cornell will reimburse reasonable expenses for a token gift in lieu of housing, not to exceed \$100 per trip. You must provide documentation for the expense. The cost of a token gift in lieu of housing cannot be reimbursed from sponsored funds or state or federal appropriations. You will never be reimbursed for staying in your personal or family-owned residence.

Accommodations for Religious or Medical Reasons

If you require special lodging for religious or medical reasons, you may claim these costs and provide an explanation of the situation when you submit your expenses.

Safety Considerations

Cornell recommends not using Airbnb or other similar services due to the potential risks to the traveler, specifically related to fraud, fire protection, and physical assault. If you choose to stay in a private residence using these services, you do so at your own risk. You must not book a stay at an Airbnb on behalf of another traveler because you cannot accept the risk on another traveler's behalf.

Students traveling abroad and staying with host families should work with their departments to review potential safety, health, and security issues.

Lodging for Long-Term Travel

When research or other business requires you to live in a distant location for over 30 days, you are expected to find less expensive accommodations. You will only be reimbursed for publicly accessible residences/places of lodging.

If you obtain accommodations to allow family members to stay with you, only the cost of your own required accommodations is reimbursable. You must provide comparable lodging documentation to be reimbursed for the entire amount requested.

For information on lodging reimbursements during sabbatical leaves, see Sabbatical and Similar Leaves.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Meals

For Ithaca-based locations and Cornell Tech, Cornell reimburses meals using the per diem rate for the location where you are staying the night. Weill Cornell Medicine campus units reimburse meals using per diem or the receipt method, which cannot be used in combination on any single trip.

Cornell will not reimburse you for meals provided at the business event you attend (e.g., conferences, meetings, etc.). At Ithaca-based locations and Cornell Tech, you are expected to pay for your meals while traveling using your personal resources rather than your university-provided card, because your meal expenses are reimbursed at the per diem rate. Domestic per diem rates include \$5 per day for incidentals. International per diem rates include approximately 20 percent for incidentals, which includes laundry. See Other Reimbursable Expenses for more information.

To comply with federal regulations regarding non-taxable reimbursement of travel, the per diem reimbursement for the day of departure and day of return is **limited to a maximum of 75 percent** of the daily rate, based on the location where you stopped for sleep, or for the day of return, the last location stopped for sleep.

Colleges, units, or departments may reduce per diems for employees, students, or athletes. In such cases, before your trip, the unit must inform you of the reduction. Nothing in this policy precludes you from voluntarily reducing the total amount of your per diem reimbursement.

Meals on Sponsored Travel

Per diem costs are federally allowable on most sponsored awards. However, awards from New York State use a different allocation on federal per diem amounts, excluding reimbursement for lunch.

Accommodations for Religious or Medical Reasons

If you are unable to partake of a provided meal for religious or medical reasons and must purchase a separate meal, claim per diem for those meals and provide an explanation of the situation when you submit your expenses.

Local and Single-Day Travel Meals

Receipts are required for expenses incurred during local or single-day travel less than 12 hours. For single-day travel exceeding 12 hours, 75 percent of the daily per diem allowance will be provided for meal expenses. You may not use sponsored funds to pay for meals during single-day or local travel.

Long-Term Travel Meals

Meals and incidental expenses incurred during long-term travel will be reimbursed at 100 percent of the per diem rate beginning day 2 through day 30 and at 50 percent of the per diem rate beginning at day 31 through the duration of the trip in that location

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

("reimbursement limits"). Additionally, the per diem rate for the first and last day of travel will be at the 75 percent rate.

For information on meal reimbursements during sabbatical leaves, see Sabbatical and Similar Leaves.

Group Travel Meals

If you are traveling with a group of Cornell employees, the senior-most traveler must pay for and submit the receipt for reimbursement of the entire group's meals they take together. Neither you nor any other attendees at the travel group meal may claim per diem for that meal. The traveler who paid for the group meal must submit an itemized receipt for reimbursement for that meal along with the business purpose and a list of attendees. See Requirements for Expense Reporting.

Business and Hosted Meals

Reasonable meals and entertainment expenses will be reimbursed when you are having a business or hosted meal with a group of two or more people that includes guests, whether or not they are part of the Cornell community. You must submit an itemized receipt that identifies alcohol, the business purpose, and all guests' names, affiliations, and your business relationship. See Requirements for Expense Reporting.

This expense generally should not exceed 150 percent, including tax and tip, of the daily per diem rate per person for that location.

Private Events

You must not pay directly for meals being provided for a group in a restaurant or other facility where the establishment is reserved only for Cornell and its guests and not open to the general public. This is considered an event that requires approval from your campus's purchasing department. This process will limit potential liability for both the traveler and Cornell. For more information, contact your local business service center or purchasing department.

Other Reimbursable Expenses

Airport and Other Parking Fees

Airport parking is payable/reimbursable when it is the most practical and economical option available considering the length of the trip. If you are on university business, you can obtain Cornell's parking discount at the Ithaca Tompkins Regional Airport with a valid Cornell ID card.

Other reasonable parking fees will be reimbursed.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Alcohol

Alcohol is a federally unallowable expense but may be reimbursed under certain conditions, but only with non-sponsored funds. The purchase and use of alcohol may represent a legal exposure to an individual or institution. Some colleges or units may disallow reimbursement of alcohol purchases. Extra caution regarding alcohol should be taken when traveling with students. For more information, see University Policy 4.8, Alcohol and Other Drugs.

Business Entertainment

Business entertainment expenses include social events, performances, or sporting events when a business discussion takes place during, immediately before, or immediately after the event. You may be reimbursed for business entertainment expenses only **when all of the following are true**:

- You have prior approval, as required by the traveler's college or unit.
- The people being entertained have a potential or actual business relationship with the university.
- The business discussion will benefit the university.

Detailed receipts are required for sufficient supporting documentation.

To ensure that no portion of entertainment expenses is charged to a federal grant or contract, entertainment expenses must be recorded as federally unallowable.

Conference and Registration Fees

You can pay for conference fees and registrations using your university-provided travel card. If you don't have a travel card, you can ask your unit or business service center to pay your fee on a unit card.

Dependent Care Costs

The university may provide additional taxable compensation to cover the dependent care costs for faculty under the Faculty Dependent Care Travel Fund. Contact Work/Life for more information. All other dependent care costs are unallowable as business travel expense. However, additional taxable compensation may be authorized at the college or unit level. For more information, contact your college or unit.

Incidental Expenses

Incidentals are fees and tips to porters, baggage carriers, hotel staff, etc. Incidentals are included as part of the per diem rate. When, over the course of a trip, the provided or group/business/hosted meal results in unrecovered incidentals because

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

the incidental expense portion of the per diem has been reduced, you may be reimbursed for those incidentals.

Laundry

Cornell will pay/reimburse reasonable 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. This service is only reimbursable for domestic travel. Receipts are required for laundry expenses greater than \$75.

Note: Federal international per diem rates are inclusive of laundry services and therefore laundry costs are not separately reimbursable.

Telephone and Internet Usage

Cornell will reimburse for the incremental cost of business calls and data, but not for basic coverage for personal cell or land phones. You must document the business purpose for long-distance calls.

The university expects you to use the most economical or efficient means of accessing the Internet and using the telephone when on travel.

Tolls

Reasonable tolls will be reimbursed.

Travel Disruption

You may be reimbursed for reasonable, allowable costs, resulting from travel disruption outside your control such as inclement weather; however, you must obtain and use any refunds, meals, lodging, or transportation offered by carriers prior to claiming such expenses. You must not claim reimbursement for expenses covered by the carrier or travel vendor.

Requirements for Expense Reporting

You must submit your expenses within 30 but no later than 60 days of return from travel. The report must include sufficient documentary evidence for your expenses for the entire trip, including transportation to and from the location; meals, when required for group, business, or hosted meals; lodging; meetings/conferences attended, etc.; as well as information about other Cornell travelers on the trip and any expenses you shared. Electronic documentation (that is visually clear) is preferred, except where prohibited by sponsor requirements.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Submitting Reports over 60 Days after Travel

Unless you obtain approval from your business service center for extenuating circumstances that caused you to be unable to submit your expense report within 60 days, the funds reimbursed to you may be taxable. In all cases, reports submitted six months from the end of travel are considered taxable income to the traveler and will be reported to the IRS. You must obtain approval from your dean, vice president, vice provost, or designee for all submissions exceeding six months.

When a reimbursement is taxable, units must not increase the net amount reimbursed to include deductions, such as taxes, that would normally be incurred by the receiver of the reimbursement.

Business Purpose

You must provide a business purpose, with supporting documentation to validate the need for travel or for group, business, or hosted meals and entertainment. For example, if you've attended a business conference, provide a conference brochure, itinerary, or letter of invitation listing the dates, schedule (including meals provided) and purpose of the event. Describe the business purpose in terms that can be easily understood by an internal or external reviewer. See the Meals section for more details on requirements for meals.

Proof of Payment

Whether or not you paid your expenses with a university-provided card, if you submit the expenses on your expense report, you must submit proof that you paid them, except for those expenses less than \$75, as indicated below. The proof may take the form of a receipt (paper or electronic); a bank or credit card statement; or a copy of a check or a cancelled check; and it must include the name of the vendor, the location of the transaction, the transaction date, the amount that was paid, a description of the goods or services received (detailed receipt), and the method of payment.

Itemized receipts are required, regardless of the dollar amount, for all lodging; airfare and transportation rentals; entertainment; group, business, or hosted meals; and meals on single-day travel less than 12 hours. Airfare receipts must indicate the carrier and class of service.

For Ithaca-based locations and Cornell Tech, receipts are required for all commercial transportation (such as train, bus, or boat) if the roundtrip cost exceeds \$75. For Weill Cornell Medicine campuses, itemized receipts are required for all commercial transportation, regardless of dollar amount.

POLICY 3.2

Travel Expenses

PRINCIPLES, continued

Receipts are required for expenses incurred during single-day travel less than 12 hours as well as for all group, business, or hosted meals. See the Meals section for more details on requirements for meals.

For Ithaca-based locations and Cornell Tech, receipts are not required for all other expenses less than \$75, but you must indicate the nature of the expense, date, location, and dollar amount paid. For Weill Cornell Medicine campuses, itemized receipts are required for all other expenses, regardless of dollar amount.

When travel includes personal travel, you must provide a quotation for incremental costs, obtained at the time of booking, including airline costs when the return trip is not direct from the business destination (e.g., conference location). See Air Transportation in Preferred Means of Travel.

Approvals for Exceptions

You must submit the necessary supervisor approvals for travel, airfare upgrades, extended stays, and documentation for any other special circumstances or exceptions. See Air Transportation in Means of Travel.

You must obtain approval in advance of using any car service (e.g., limousines, and black-car services). See Ground Transportation in Means of Travel.

Sabbatical and Similar Leaves

Particular terms apply to sabbatical reimbursements because the IRS presumes these provide a personal, not an institutional, benefit. As a result, documentation for certain travel expenses, including long-term lodging, meals, or daily transportation expenses, must substantiate whether sabbatical or academic leaves are business-related or personal.

Before Cornell can reimburse sabbatical expenses, the dean's office and the department chair must approve in advance the fully justified expenses in a sabbatical plan.

You must provide documentation for all payments as required elsewhere in this policy. In addition, where long-term housing is provided on a non-taxable basis, you must attest that at least 75 percent of the days are devoted to Cornell business. You bear the risk of substantiating this for the IRS, if necessary.

The costs of traveling to and from the sabbatical site will generally be covered based on available funds. At the discretion of the unit or as provided by a sponsored award, you may be reimbursed for lodging and other expenses incurred at the sabbatical location. Certain allowances, as defined in the table below, must be processed through the payroll system and will be taxable income to you, the traveler.

POLICY 3.2 Travel Expenses

PRINCIPLES, continued

Business Trips During a Sabbatical

Cornell will reimburse you for a reasonable number of short-term business trips for research, conferences, and meetings during the sabbatical leave if they are necessary and directly related to your area of study and/or undertaken to perform a study or research that you cannot do elsewhere.

Travel Beyond One Year

If you travel beyond one year, all payments are taxable and must be reported to Payroll for taxation. Additionally, if you do not complete the post-sabbatical service requirement for other than health-related reasons (for example, by leaving to accept a position at another university), you must return the travel reimbursement to the university. This requirement may not be waived.

Below is a table of the types of sabbatical expenditures and their allowability. This table assumes that all travel is for one year or less.

	Does Cornell Allow?	Can Sponsor Override?	Does Cornell Allow Dependent Costs?	Can Sponsor Override?	Taxable?
Transportation to Sabbatical Site	Yes, based on available funds.	N/A	Only for medical needs or pursuant to the dependent care program.	Yes.	No for employee. Yes, for any dependent travel.
Housing at Sabbatical Site	At the college's discretion.	Yes.	Only for medical needs or pursuant to the dependent care program.	Yes.	Housing for the employee is not taxable. Additional costs for dependents, if permitted, is taxable.
Food (per diem or reimbursed)	No.	Yes, not to exceed 50% of prevailing <i>per diem</i> rates.	No.	No.	Yes.
Shipping of Personal Goods	No.	Yes.	No.	No.	Yes.
Personal Car (rental or shipping)	No.	Yes. However, personal use of a vehicle may not be reimbursed.	N/A	N/A	The reimbursed cost of driving a personal car to a sabbatical is not taxable. Shipping a car is taxable to the employee. Use of a vehicle for business purposes, including travel to the worksite is not taxable.
Personal Items (e.g. furniture, clothing, luggage, backpacks)	No.	No.	No.	No.	N/A
Special Conditions (need to be driven by business need)	Contact the BSC, which will coordinate with DFA to determine permissibility.	N/A	N/A	N/A	Contact the BSC, which will coordinate with DFA to determine taxability.

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POLICY 3.2 Travel Expenses

PROCEDURES – ITHACA-BASED LOCATIONS AND CORNELL TECH

For Ithaca-based locations and Cornell Tech, all procedures for compliance with this policy will be made available on the Cornell Travel website at <https://travel.cornell.edu> .

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POLICY 3.2

Travel Expenses

PROCEDURES – WEILL CORNELL MEDICINE CAMPUSES

For Weill Cornell Medicine campuses, all procedures for compliance with this policy will be made available at <http://intranet.med.cornell.edu/finance/>.