The purpose of this memorandum is to set forth the guidelines for approving and reimbursing for travel necessitated by institutional responsibilities. These guidelines apply to all travel funded by the School of Medicine, unless noted otherwise. This policy supersedes all previously issued policies regarding travel.

For procedural information on how to get Travel Requests and Vouchers for institution-related travel approved and processed see the TRAVEL module of Sinai Central Documentation at:
http://sinaiknowledge.mssm.edu/Sinai_central/finance_applications/travel/

I. LOCAL/REGIONAL TRAVEL VS. INTERCITY TRAVEL

All travel falls into one of the following two categories:

1) Local/Regional Travel: Generally non-overnight travel within a 75-mile radius of Manhattan. *This travel does not require the use of Travel Requests and Travel Vouchers.*

2) Intercity Travel: All travel not classified as local/regional. Intercity travel is classified further as either Domestic or Foreign.

Domestic Travel: Travel within and between any of the fifty states of the U.S., its possessions and territories, and Canada. U.S. possessions and territories include: Commonwealth of Puerto Rico, Guam, Virgin Islands (St. John, St. Croix, St. Thomas), American Samoa, Wake Island, Palau, Peale, Midway Island (Sand, Eastern), Johnston Atoll, Kingman Reef, Caroline Islands, Marshall Islands and Marian Islands.

Foreign Travel: travel to destinations not considered domestic travel.

II. TRAVEL REQUESTS & VOUCHERS

A traveler must obtain authorization for intercity travel on a Travel Request prior to traveling. To obtain reimbursement and reconcile advanced funds, the traveler must complete a Travel Voucher and Itemization of Travel Expenses soon after returning from the trip. Travel request documents are not required for local/ regional travel.
III. GUIDELINES/LIMITATIONS ON REIMBURSABLE EXPENSES

A. Standard Criteria for Planning Travel Arrangements and Requesting Expense Reimbursement. The School of Medicine reimburses its personnel for reasonable and proper expenses incurred while traveling on institutional business. By using the following guidelines to plan travel, the appropriateness of reimbursement requests will be assured. Section VII lists travel restrictions specific to the Hospital or School.

- **Booking Arrangements.** Air, rail, bus, hotel, and car rental arrangements may be made through the Medical Center's approved travel agency (AXIOM), or by the traveler. Tickets purchased through AXIOM are billed directly to the funding source.

- **Conference Site.** For conferences offered at more than one location, the closest (or lowest cost) location should be selected. Selections otherwise must be approved by the Department Chairman (for the School). Official function and seminar/conference fees are reimbursable.

- **Airline Travel.** Purchase economy or coach class airline tickets. To the extent possible, purchase tickets in advance to obtain the best rates. First, business and coach plus class travel are not reimbursed.

- **Luggage:** Costs of reasonable luggage charges for the travel are reimbursable upon submission of documentation/receipts.

- For travel supported by Federal Grants and Contracts please see action F on page 4.

- **Private Automobile Usage.** The reimbursement is made based on the business standard mileage rate published yearly by the Internal Revenue Service (IRS). The 2018 reimbursement rate for using personal vehicles is $0.545 per mile. Gasoline costs and expenses associated with ownership are included in this rate. Traffic violations are not reimbursable, but tolls and parking fees are.

- **Automobile Rentals.** Generally, compact cars should be requested, except when three or more employees will be traveling together. Employees should accept collision insurance unless the credit card used offers this coverage as a benefit. Mount Sinai's corporate discount should always be requested.

- **Other Forms of Transportation.** Travel expenses within cities or to transportation terminals are reimbursable (i.e., taxi, shuttle, and bus fares). Business class on train travel such as Amtrak is allowed.

- **Hotel Accommodations.** Hotel accommodations will be paid only when overnight stay is necessary. Use conference or meeting room rates whenever available and reasonable. When there is no designated conference or meeting hotel, book first class, but not luxury hotels. Reimbursement will be made on the basis of reasonable costs incurred. Corporate discount rates should be obtained whenever possible.
♦ **Meals/Other Incidental Expenses.** Reimbursement for meals and all incidental expense is based on per diem rate of $70 per day. The $70 per diem does not apply to non-employees - they must submit receipts and will be reimbursed based on actual costs up to $70 in accordance with the terms of the consulting agreement.

Expenditures for meals for persons other than the traveler, (such as colleagues or associates), are not allowable charges to sponsored programs.

B. **Non-Reimbursable Expenses.**
The following expenses are non-reimbursable:

♦ First, business or coach plus class air travel.
♦ Costs incurred for failure to cancel a trip or hotel reservation.
♦ Costs incurred to change flights/travel for personal convenience.
♦ Lost or stolen tickets, cash, or personal property. If you lose a ticket, contact the travel agency or airline immediately.
♦ Expenses not directly related to the purpose of the trip (i.e. video rentals, laundry during short stays).
♦ Travel insurance in excess of that provided by the Medical Center.
♦ Any type of alcohol beverage.

C. **Cancellations.**
If any trip for which funds are advanced is cancelled, the advanced funds must be returned to the issuing authority by check or cashier's receipt as soon as the cancellation is known to the traveler.

D. **Appropriate Documentation.**
All reimbursement vouchers must be accompanied by original and appropriate receipt/documentation.

Department Administration must collect the original receipts, organize them neatly, scan and attach them to the online form. Note: The following information must be clear, and easily readable in the scanned documents:

♦ **General:**
   ♦ Date of Expenditure
   ♦ Amount (converted to US dollars at the current exchange rate, as necessary)
   ♦ Vendor Name/Service Provider
   ♦ Description of item paid

♦ **Transportation:**
  Car - automobile parking and toll receipts
  Train and Bus - bus/train ticket stubs and payment receipts, or if E-Ticket is obtained, a printout of the E-ticket containing the ticket price and proof of payment
  Car Service and Taxi carfare receipts.
  Air – Airline ticket stub and proof of payment or, If E-ticket is obtained, the traveler should submit a printout of the E-ticket containing the ticket price and proof of payment **showing cost of the ticket and proof of payment are required.**

♦ **Hotel:** Itemized hotel bill with proof of payment/receipt.
 Meals and Other Incidental Expenses: Reimbursement is based on the Travelers travel expenses limited to $70 per day. The traveler is not required to submit the receipts but expected to retain them.

 Mileage: *The reimbursement rate is the standard Mileage Rate published by the Internal Revenue Service annually. The rate for calendar year 2018 is $0.545 per mile.* Mileage for use of personal vehicle should be recorded on the appropriate expense form and/or on a piece of paper attached to the form(s).

 Other: Official function and registration fee receipts, cancelled checks.

E. What to Do When An Expense Receipt is Missing.

 For *intercity* travel, the traveler must list all expenses on the online Travel voucher soon after returning from the approved trip. Expenses without documentation/receipts should be listed on the ‘Comments’ section of the form, and where and why expenses incurred must be explained. A flat amount of up to $15 will be reimbursed for the expenses relating to missing receipts.

 For *local/regional* travel, the traveler must itemize and explain each undocumented expense on a Petty Cash Voucher or, if total expenses are $200 or more, on a Check Request. The explanation must include when, where, and why the expense was incurred. A flat amount of up to $15 will be reimbursed for the expenses relating to missing receipts.

F. Federal, State & Foundation Grants.

 Many granting agencies (federal, state, and foundation) require approval be obtained for travel not included in the Notice of Award before the proposed travel takes place. An agency may disallow reimbursement if appropriate and original documentation is not submitted. Grant and contract restrictions supersede institutional policy to the extent that they are more restrictive. As such, travel expenses in excess of those allowable and approved in the grant or contract may be disallowed regardless of institutional guidelines. Sponsored Projects Finance will advise when prior approval is needed from the Grants and Contracts Office or the granting agency when clarification is requested.

 Travel requests for foreign travel on federal grants and contracts require prior approval from the Grants and Contracts Office.

 Fly America Act

United States law 49 U.S.C. 40118, commonly referred to as the “Fly America Act,” requires use of U.S. flag air carrier service for all air travel funded by the U.S. Government. In cases where a U.S. flag air carrier does not provide acceptable service for a particular leg of a trip, foreign air carrier service may be used, but only to or from the nearest interchangeable point on a usually traveled route to connect with U.S. flag air carrier service. Please note, Canadian airlines are not Fly America Act compliant, even though travel to Canada is not considered foreign travel.
In these circumstances, the Federal Travel Regulation Sections 301-10.135-138 specify the exception criteria used to determine the non-availability of a U.S. flag air carrier. See attached Fly America Act Waiver Checklist. International air travel on foreign air carriers sometimes could meet the requirements of the Fly America Act when a U.S. flag air carrier has a code sharing arrangement with a foreign air carrier however the travel should be booked under the U.S. Flag Carrier’s name.

Federal regulations have been revised to indicate that the ticket (or documentation for an electronic ticket) must identify the U.S. Flag air carrier’s two-letter designator code and flight number, which is located on the right-hand section of the passenger receipt. This indicates that the flier is in a U.S. flag carrier seat, regardless of the air carrier that owns the aircraft.

General Services Administration (GSA) by Federal Travel Regulation GSA Bulletin FTR 11-02 has modified the requirements with respect to the European Union (EU) airlines and the Fly America Act requirements. EU airlines are now granted the right to transport civilian agency-funded passengers between a point in the US and a point outside the US. A list of the EU countries is attached.

G. Frequent Traveler Programs and Promotional Materials

Travelers are permitted to retain frequent flyer miles or promotional materials received in connection with official travel, as long as they were obtained under the same conditions as those offered to the general public and at no additional cost to the institution or the Government if travel is funded by the Government. The miles may be applied toward future official business trips, for upgrades at no additional cost to the institution or the Government, or for personal use. (See NIH Travel Manual Chapter 1500-01, for additional information.)

I. Airline Frequent Flyer Program

Mount Sinai will not reimburse travelers for tickets purchased with the frequent flyer miles. Providing monetary compensation to an employee for a free ticket is considered additional income. Frequent flyer memberships should not influence travelers to select flight that is not the lowest priced flight available.

IV. TRAVEL ADVANCES & PREPAYMENTS

Cash advances for travel expenses are available only to students, residents, and fellows. Extraordinary circumstances giving rise to an exception must be approved by the Dean or Department Vice President. Advances are limited to local transportation, hotel accommodations (if they cannot be prepaid), meals, and specific miscellaneous expenses identified on the Travel Request.
Advanced payments must be requested on the online Travel Request. By making use of prepayments and the institution's approved travel agency, the need for cash, and therefore an advance, is significantly reduced. Individuals eligible for advances are not required to use personal credit cards, but the need for cash could be reduced further by using them to pay for meals. Timely submission of the Travel Voucher will ensure reimbursement for any such credit card charges before the bill becomes due.

**Enforcement Policy on Travel Advances.** The Treasury Department views cash advances as taxable income unless there is documentation on file proving that the cash payment was reimbursement for business-related expenses. Therefore, until an individual submits a Travel Voucher with appropriate documentation, we have no such proof and must report that advance to the IRS as taxable income. Cash advances outstanding more than 90 days will be subject to this action.

V. **TRAVEL INSURANCE**

Free accidental death and dismemberment travel insurance is automatically provided to employees traveling on institutional business. To qualify, employees must work at least 17.5 hours per week. Coverage applies to intercity travel anywhere in the world and begins when the traveler leaves his/her home or place of business. In the event proceeds are distributed to a beneficiary and a beneficiary is not designated on the Travel Request form, they will be paid to the individual named as beneficiary on the employee's file card in the Benefits office.

*Intercity travel, for insurance purposes, is travel outside the New York Metropolitan area.*

VI. **TRAVEL RESTRICTIONS AND APPROVAL PROTOCOLS**

Unless special approval is obtained from the Dean or the Hospital Director, arrangements and expenses must be within the guidelines outlined in this policy. Reimbursement of travel expenses will be made only if travel is authorized according to the procedures set forth in this memorandum.

*It is the responsibility of departmental officials approving travel, advance, and reimbursement requests to assure the appropriateness and reasonableness of those requests and compliance to the institutional and contractual policies.*

Department administrators must apply the following restrictions to staff travel requests.

A. **Hospital-Funded Travel.** Also see related Hospital Travel Policy

1. **Non-Bargaining Unit and Non-Faculty.**
   a. **Paper Presentations.**
      - Vice President (V.P.) approval is required for all paper presentations prior to submitting those papers for presentation. Exceptions to the next two restrictions must be specially approved by the V.P.
      - There is a limit of one paper presentation per employee per year.
      - Presentations are limited to one author.
      - Any honoraria received for speaking engagements funded by the Hospital must be turned over to the Hospital.
b. Annual Meetings of Professional Associations/Societies.
   ◦ Hospital funding for travel to annual meetings of professional associations/societies is limited to trips made at the institution’s request, and approval is required from the V.P. The value of each trip is to be evaluated relative to the employee’s direct Hospital responsibilities.
   ◦ Attendance by more than one employee at the same conference must be approved in advance by the V.P. In order for an appropriate evaluation to be made regarding the need for multiple attendees, the number of employees requesting funding for the same meeting must be clearly identified at the time each individual Travel Request is submitted.

c. Other Meeting/Events.
   ◦ Hospital funding of attendance at other events is limited to trips made at the institutions’ request, with V.P. approval. Trips falling into this category include, but are not limited to, those related to training, systems, regulation and legislation, and major capital purchases.

2. Bargaining Unit Travel.
   ◦ Contractual funding requirements will be adhered to for bargaining unit employees who have travel provisions in their contracts (NYSNA, MSPA, APTA).
   ◦ It is the responsibility of the V.P. to monitor and approve such travel and assure that it falls within the guidelines and requirements of the contract.
   ◦ Contractual guidelines supersede other defined criteria. However, in those areas where guidelines are absent, criteria for non-bargaining unit employees apply.

B. Minimum Approval for Hospital & School Funding Sources.
   Intercity Travel Requests require the minimum approvals indicated in the box on the next page. Travel Vouchers need only be approved by the first-level administrator who signed the original Travel Request. Travel Vouchers for Corporate Senior Vice Presidents, the Hospital Director, and the Dean must be reviewed by the V.P. of Internal Audit before being sent to the President for approval.

   ‘Retro-active’ requisitions, for either Domestic or Foreign travel are not allowed and cannot be processed. Employees will **NOT** be reimbursed without an approved travel requisition.
<table>
<thead>
<tr>
<th>Domestic Travel, charge to:</th>
<th>Department</th>
<th>Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Traveler</td>
<td>Principal Invest.</td>
</tr>
<tr>
<td>- School Budget, Gift or Edowment Accts</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- FPA Accts</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- Grant Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Federal &amp; Non-Federal</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- Chairman (per above, plus Dean’s Office)</td>
<td>●</td>
<td>●</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Foreign Travel, charged to:</th>
<th>Department</th>
<th>Finance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Traveler</td>
<td>Principal Invest.</td>
</tr>
<tr>
<td>- School Budget, Gift or Edowment Accts</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- FPA Accts</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- Grant Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Federal (53,54,55,56,57,58,59)</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- Non-Federal (49, 66, 67)</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>- Chairman (per above, plus Dean’s Office)</td>
<td>●</td>
<td>○</td>
</tr>
</tbody>
</table>

### Approvals for Senior Hospital and School Leaders

<table>
<thead>
<tr>
<th>Employee</th>
<th>Approver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Executive Officer and Dean of the Medical School (CEO)</td>
<td>Chief Risk Officer</td>
</tr>
<tr>
<td>President of the Hospital</td>
<td>CEO or designee</td>
</tr>
<tr>
<td>Executive Vice Presidents (EVP)</td>
<td></td>
</tr>
<tr>
<td>- Hospital</td>
<td>- President</td>
</tr>
<tr>
<td>- School</td>
<td>- CEO or designee</td>
</tr>
<tr>
<td>Senior Vice Presidents (SVP)</td>
<td>Appropriate EVP</td>
</tr>
<tr>
<td>Vice President's</td>
<td>Appropriate SVP pf EVP</td>
</tr>
</tbody>
</table>

### VII. ADDITIONAL INFORMATION

If additional information is required; contact Accounts Payable; School General Accounting; Faculty Practice Associates Accounting; Sponsored Projects Accounting; or the Grants and Contracts Office, as appropriate.

MOUNT SINAI SCHOOL OF MEDICINE
List of Countries in Compliance with Fly America Act:

Australia
Austria
Belgium
Bulgaria
Cyprus
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Hungary
Iceland (Added in 2011)
Ireland
Italy
Japan
Latvia
Lithuania
Luxembourg
Malta
Netherlands
Norway (Added in 2011)
Poland
Portugal
Romania
Slovakia
Slovenia
Spain
Switzerland
Sweden
The United Kingdom of Great Britain and Northern Ireland