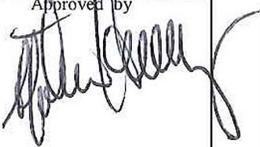


<b>FINANCIAL MEMORANDUM</b>		
Memorandum No. 115E	<b>ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI</b>  <b>SUBJECT: TRAVEL POLICY</b>	Page 1 of 8
Approved by 		Date Issued/Amended 7/1/98, 12/1/04, 8/1/06, 6/1/08, 4/25/11, 02/24/12, 06/2013, 05/02/14, 12/21/17, 2/8/18, 5/3/19
S. HARVEY		Replaces: 2/8/18

The purpose of this memorandum is to set forth the guidelines for processing and reimbursing expenses incurred 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/](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, Wilkes, Peale, Midway Island (Sand, Eastern), Johnston Atoll, Kingman Reef, Caroline Islands, Marshall Islands and Mariana Islands.

*Foreign Travel*: Travel to destinations not considered domestic travel.

**II. TRAVEL REQUESTS & VOUCHERS**

A traveler must obtain authorization for intercity and foreign travel on a Travel Request prior to traveling. To obtain reimbursement and reconcile the advanced funds, the traveler must complete a Travel Voucher soon after returning from the trip. Travel Request and Travel Voucher are processed online, in Sinai Central.

**III. GUIDELINES FOR MAKING TRAVEL ARRANGEMENTS:**

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.

- ◆ **Booking Arrangements.** Air, hotel, and car rental arrangements may be made through the Health System's approved travel agency (AXIOM), or by the traveler. Transportation Tickets purchased through AXIOM are billed directly to the funding source.  
  
Hotel and Car rental may be booked through AXIOM using the Travelers personal credit card.
- ◆ **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. Costs of reasonable luggage charges for the travel are reimbursable upon submission of documentation/ receipts.
- ◆ **Private Automobile Usage.** The reimbursement is made based on the business standard mileage rate published yearly by the Internal Revenue service (IRS). 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. Mount Sinai's corporate discount should always be requested.
- ◆ **Train.** Business class on train travel such as Amtrak is allowed. First class is not allowed.
- ◆ **Other Forms of Transportation.** Travel expenses within cities or to transportation terminals are reimbursable (i.e., taxi, shuttle, and bus fares).
- ◆ **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 and Other Incidental Expenses.** Reimbursement is limited to a per diem of \$70 per day.  
The traveler is not required to submit the receipts whether the amount requested is at or below the per diem.  
  
Expenditures for meals for persons other than the traveler, (such as colleagues or associates), are not allowable charges to sponsored programs. Alcohol is also not an allowable charge.
- ◆ **Visas, Passports, Vaccinations, Prophylactic Prescription Medications.** Fees for visas, passports, vaccinations, and prophylactic prescription medications are allowable when they are a specific and necessary condition of fulfilling a work assignment on behalf of ISMMS. For example, if foreign travel is authorized as part of a sponsored program budget, and a visa is necessary for travel, this is allowable.
- ◆ **Seat Upgrades and seat selection.** A signed doctor's note is required to receive any type of upgrade from economy/coach. Please note most medical notes are temporary and need to state period for which an upgrade is necessary. If a medical note is specific to a time period, only upgrades during that time period will be reimbursed. Fee for seat selection is not reimbursable.
- ◆ **Personal Travel.** ISMMS will accommodate travelers who wish to add a personal air segment to a business trip. ISMMS will not accommodate hotel or car requests for the personal portion

of a trip. It is the employee's responsibility to attach a quote and document the fare difference at the time of booking.

- ◆ **Child Care.** Temporary dependent care costs above and beyond regular dependent care that directly results from travel to conference is allowable provided that:
  - I. The costs are a direct result of the individual's travel for institution's business purpose;
  - II. The costs are consistent with the School's documented travel policy for all entity travel; and
  - III. Are only temporary during the travel period.

Travel costs for dependents are unallowable, except for travel for duration of six months or more with the prior approval of the granting agency if any,

- ◆ **For travel supported by Federal Grants and Contracts please see Section V. on Page 4.**
- ◆ The purposes of this policy travel by Students enrolled in the Ph.D., MD or MD/PhD programs of the Icahn School of Medicine at Mount Sinai and/or a trainee appointed on training grant or fellowship held by Icahn School of Medicine at Mount Sinai shall be treated in the same manner as employees.
- ◆ **Non-Employee Travel.** Non-Employees and Non Students must provide receipts for meals and incidentals. They will be reimbursed for the actual costs up to the per diem based on these receipts, in accordance with the terms of the consulting agreement.
- ◆ **Cancellations.** If any trip for which funds are advanced is cancelled, the advance funds must be returned to the issuing authority by check or cashier's receipt as soon as the cancellation is known to the traveler.

#### IV. Check List for Preparation of Travel Voucher Appropriate Documentation.

Department Administration must collect the original receipts for those costs (other than meals/incidental expenses under per diem) that require receipts, organize them neatly, scan and attach them to the online form. All reimbursement vouchers must be accompanied by appropriate receipt/documentation. The following information must be clear, and easily readable in the scanned documents:

- ◆ **General:**
  - ◆ Date of Expenditure
  - ◆ Amount (converted to US dollars with the date of the exchange rate, when amounts are in foreign currency)
  - ◆ Vendor Name/Service Provider
  - ◆ Description of item paid
  - ◆ Proof of payment (when required)

\* In order to provide sufficient time for travel School reimburses travel expenses for the day before and the day after the conference/event.

##### A. **Transportation:**

Car – Parking, toll, car service and taxi receipts.  
Train and Bus - bus/train ticket stubs with ticket price or payment receipts.  
Air – Airline ticket stub with ticket price or proof of payment.

B. **Hotel:** Itemized hotel bill with proof of payment/receipt.

**C. Meals and Other Incidental Expenses:** Reimbursement is limited to per diem \$70 per day. The traveler is not required to submit the receipts.

**D. Mileage:** Mileage for use of personal vehicle should include the address of origination and destination.

**E. Other:** Official function and registration fee receipts or proof of payment.

**F. Non-Reimbursable Expenses.**

The following expenses are non-reimbursable:

- ◆ First, business or coach plus class air travel.
- ◆ First class train 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.
- ◆ Travel insurance in excess of that provided by the Health System.
- ◆ Any type of alcoholic beverage and related tax and tips.

**G. What to Do When An Expense Receipt is Missing.**

- ◆ **For intercity travel:** 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 taxi and local transportation.
- ◆ **For local/regional travel:** The traveler must itemize and explain each undocumented expense on an Employee Reimbursement. 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 for taxi and local transportation.

**V. 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.
- ◆ The travel request justification should provide sufficient detail to allow a reasonable person to understand the relationship of the travel to the award. Additional information may be requested if the relationship is not clear.
- ◆ While in most cases only travel by personnel paid by the award would benefit the award there are cases where non-personnel travel would be appropriate. Justifications, as needed, should be provided to allow determination. Some examples:

- Travel on awards specifically meant to support travel of non-personnel.
  - if the traveler's effort is not charged to the project but is charged to an unrestricted account, either in full or partial, and the request includes a brief explanation from the department that the traveler's effort on the project was funded by voluntary cost sharing from the unrestricted account.
  - If the traveler's effort is charged 100% to other project(s), and the travel expenses are being charged to different project(s), PI provides an explanation that all the projects involved are closely related and a basis to allocate the expenses, such as when a trainee on a T32 travels using funds from the R01 award he or she is training on,
- ◆ Travel requests for foreign travel on federal grants and contracts always 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 must 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.**

## VI. 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.

## VII. TRAVEL ADVANCES & PREPAYMENTS

Registration fees may be paid in advance for all categories of travelers via check request. Likewise transportation expenses booked through Axiom are paid in advance.

Cash advances for other 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 registration fee (if it cannot be pre-paid), transportation, hotel accommodations (if they cannot be prepaid), meals, and specific miscellaneous expenses identified on the Travel Request.

Advance 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 a cash 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.

## VIII. 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 in the employee's record in the Benefits office.

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

## IX. TRAVEL RESTRICTIONS AND APPROVAL PROTOCOLS

Unless special approval is obtained from the Dean, 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, travel advances, and reimbursement requests to assure the appropriateness and reasonableness of those requests and compliance to the institutional and Grantors' policies.**

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

A. Minimum Approval for 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.

	Department		Finance			GCO
	Traveler	PI / Dept. Admin / Chairman	Gen. Acctg.	FPA Acctg.	Sponsored Projects	
<b><i>Domestic Travel, charge to:</i></b>						
- School Budget, Gift or Endowment Accts	•	•	•			
- FPA Accts	•	•		•		
- Grant Funds						
• Federal & Non-Federal	•	•			•	
- Chairman (per above, plus Dean's Office)	•	•				
<b><i>Foreign Travel, charged to:</i></b>						
- School Budget, Gift or Endowment Accts	•	•	•			
- FPA Accts	•	•		•		
- Grant Funds						
• Federal (53,54,55,56,57,58,59)	•	•			•	•
• Non-Federal (49, 66, 67)	•	•			•	
- Chairman (per above, plus Dean's Office)	•	•				

X. 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.

## 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 (Status may change post-Brexit)