POLICY STATEMENT

Weill Cornell Medical College – Qatar (WCMC-Q) pays for the reasonable business expenses actually incurred by people traveling on official medical college business.

REASON FOR POLICY

WCMC-Q must meet the reasonable needs of travelers, establish cost-effective practices that are consistently applied, and ensure that travel expenses comply with all regulatory requirements.

ENTITIES AFFECTED BY THIS POLICY

- Weill Cornell Medical College-Qatar (WCMC-Q)

WHO SHOULD READ THIS POLICY

- Anyone whose travel is charged to a WCMC-Q account
- Employees who authorize travel, make travel arrangements, process travel documents, or have signature authority on WCMC-Q accounts.

WEBSITE ADDRESS FOR THIS POLICY

www.dfa.cornell.edu/treasurer/policyoffice/policies/volumes/finance/travelqatar.cfm
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Related Documents

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<th>WCMEC-Q Documents</th>
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</thead>
<tbody>
<tr>
<td>Relocation Advance Policy</td>
</tr>
<tr>
<td>Annual Home Leave Benefit</td>
</tr>
<tr>
<td>Relocation Policy: Travel and Shipment of Personal Goods</td>
</tr>
</tbody>
</table>

CONTACTS

Direct any general questions about University Policy 3.2.2, Travel, Weill Medical College - Qatar, to your unit's administrative office. If you have questions about specific issues, contact the following offices.

Table 2
Contacts

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Telephone</th>
<th>Web/Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel Reimbursement</td>
<td>Director of Finance</td>
<td>(974) 492-8551</td>
<td><a href="mailto:brm2009@med.cornell.edu">brm2009@med.cornell.edu</a></td>
</tr>
<tr>
<td>Travel Coordination in Qatar</td>
<td>Director of Human Resources</td>
<td>(974) 492-8602</td>
<td><a href="mailto:lil2005@med.cornell.edu">lil2005@med.cornell.edu</a></td>
</tr>
<tr>
<td>Travel Coordination in New York</td>
<td>WCMC-Q NY Office</td>
<td>(212) 821-0901</td>
<td><a href="mailto:btajian@med.cornell.edu">btajian@med.cornell.edu</a></td>
</tr>
</tbody>
</table>
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DEFINITIONS

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

Table 3
Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountable Plan</td>
<td>A plan under which an employer reimburses an employee for expenses and is not required to report the reimbursement as taxable income to the employee. The employee must document business purpose, substantiate expenses, and return any amount in excess of substantiated expenses to the employer. Accountable Plan is an US Internal Revenue Service (IRS) term.</td>
</tr>
<tr>
<td>Away from Home</td>
<td>For purposes of business expenses, &quot;home&quot; is defined as the person's regular place of business, not his/her personal residence. Travel expenses qualify as business expenses only if the traveler is away from home at a temporary work site.</td>
</tr>
<tr>
<td>Business Expense</td>
<td>An ordinary, necessary, and reasonable charge for goods or services that fosters or supports the ongoing missions of the WCMC-Q.</td>
</tr>
<tr>
<td>Business Service Center</td>
<td>A shared service organization that provides administrative and other business support services to academic and non-academic units.</td>
</tr>
<tr>
<td>Corporate Card</td>
<td>A corporate Diner’s Club credit card offered to employees by WCMC-Q where-by authorized travel and other authorized business expenses can be charged. The charges are paid by the employee and expensed to WCMC-Q.</td>
</tr>
<tr>
<td>Direct Deposit</td>
<td>A payment method in which WCMC-Q directly deposits a payment into an employee's bank account. This method is available for travel reimbursements requested in US dollars only if the individual is an employee of WCMC-Q and has elected direct deposit for his/her payroll check.</td>
</tr>
<tr>
<td>Domestic Travel</td>
<td>Travel within Qatar.</td>
</tr>
<tr>
<td>Extended Travel</td>
<td>Travel that exceeds 90 consecutive days.</td>
</tr>
<tr>
<td>Foreign Travel</td>
<td>Travel outside of Qatar</td>
</tr>
<tr>
<td>Incidents</td>
<td>An IRS term for minor expenses Miscellaneous expenses include tips, mailing expenses, etc.</td>
</tr>
<tr>
<td>Miscellaneous Expenses</td>
<td>Expenses for ground transportation (e.g., taxis, airport shuttle services, public transportation) and other various non-personal expenses.</td>
</tr>
<tr>
<td>Moving Expenses</td>
<td>Travel expenses associated with an employee's move to a new regular place of business.</td>
</tr>
<tr>
<td>Official Travel</td>
<td>Travel on approved WCMC-Q business between &quot;home&quot; (i.e., regular place of business) and another destination. Travel between one's personal residence and one's regular place of business is commuting, not official travel.</td>
</tr>
</tbody>
</table>
### Definitions, continued

<table>
<thead>
<tr>
<th>Table 3, continued Definitions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ordinary, Necessary, and Reasonable Expense</strong></td>
</tr>
<tr>
<td>An expense is ordinary if it is normal and customary. An expense is</td>
</tr>
<tr>
<td>necessary if it is appropriate and helpful to the business. An expense</td>
</tr>
<tr>
<td>is reasonable if a prudent person would incur the expense in similar</td>
</tr>
<tr>
<td>circumstances.</td>
</tr>
<tr>
<td><strong>Participating Travel Agencies</strong></td>
</tr>
<tr>
<td>A travel agency authorized by WCMC-Q to assist with making travel</td>
</tr>
<tr>
<td>arrangements and invoicing WCMC-Q directly with prior approval.</td>
</tr>
<tr>
<td><strong>Personal Expense</strong></td>
</tr>
<tr>
<td>An expense for personal items such as clothing, luggage, toiletries,</td>
</tr>
<tr>
<td>newspapers, magazines, movies, or other entertainment.</td>
</tr>
<tr>
<td><strong>Proof of Payment</strong></td>
</tr>
<tr>
<td>Documentation that reflects date, amount, and that a payment was made</td>
</tr>
<tr>
<td>(cash register receipt, credit card receipt, bank or credit card</td>
</tr>
<tr>
<td>statement, copy of check, or cancelled check).</td>
</tr>
<tr>
<td><strong>Receipt</strong></td>
</tr>
<tr>
<td>A written acknowledgement that something has been received; some</td>
</tr>
<tr>
<td>receipts do not include key information required by accountable plan</td>
</tr>
<tr>
<td>rules such as date, amount, description of good or service, etc.</td>
</tr>
<tr>
<td><strong>Remote Site</strong></td>
</tr>
<tr>
<td>A travel location that is not easily accessible (e.g., a research site</td>
</tr>
<tr>
<td>in the interior of a jungle, on a mountaintop, etc.).</td>
</tr>
<tr>
<td><strong>Signature Authority</strong></td>
</tr>
<tr>
<td>The authority to make a payment from a unit operating account.</td>
</tr>
<tr>
<td><strong>Substantiated Expenses</strong></td>
</tr>
<tr>
<td>An IRS term under the &quot;accountable plan rules&quot; that requires</td>
</tr>
<tr>
<td>documentation as to amount, time and place and business purpose</td>
</tr>
<tr>
<td>and evidence that the expenses were incurred or paid.</td>
</tr>
<tr>
<td><strong>Sufficient Documentary Evidence</strong></td>
</tr>
<tr>
<td>Information and documentation that, when taken as a whole,</td>
</tr>
<tr>
<td>substantiates the expense and business purpose under the</td>
</tr>
<tr>
<td>accountable plan rules. Sufficient documentation should include who,</td>
</tr>
<tr>
<td>what, when, where, why, and how much.</td>
</tr>
<tr>
<td><strong>Temporary Work Site</strong></td>
</tr>
<tr>
<td>An IRS term for a work location away from an individual's regular work</td>
</tr>
<tr>
<td>site. Travel expenses qualify as business expenses only if the</td>
</tr>
<tr>
<td>traveler is &quot;away from home&quot; at a temporary work site. An assignment</td>
</tr>
<tr>
<td>that is expected to last more than 12 months is classified as</td>
</tr>
<tr>
<td>indefinite, not temporary.</td>
</tr>
<tr>
<td><strong>Transaction Authority</strong></td>
</tr>
<tr>
<td>The authority to commit WCMC-Q to receive or expend resources.</td>
</tr>
<tr>
<td><strong>Travel Advance</strong></td>
</tr>
<tr>
<td>Payments made to or on behalf of a traveler prior to travel, and</td>
</tr>
<tr>
<td>recorded in a receivable account in WCMC-Q's accounting system.</td>
</tr>
<tr>
<td><strong>Travel Coordinator</strong></td>
</tr>
<tr>
<td>WCMC-Q HR based employee that is charged with coordinating</td>
</tr>
<tr>
<td>business travel arrangements for WCMC-Q faculty and staff.</td>
</tr>
<tr>
<td><strong>Travel Expenses</strong></td>
</tr>
<tr>
<td>For tax purposes, the ordinary, necessary, and reasonable expenses</td>
</tr>
<tr>
<td>of traveling away from home to a temporary work site.</td>
</tr>
<tr>
<td><strong>Unit</strong></td>
</tr>
<tr>
<td>A college, department, program, research center, business service</td>
</tr>
<tr>
<td>center, or other operating unit.</td>
</tr>
<tr>
<td><strong>Unit Head</strong></td>
</tr>
<tr>
<td>The individual within your operating unit with budgetary and</td>
</tr>
<tr>
<td>administrative control.</td>
</tr>
<tr>
<td><strong>Weill Cornell Medical College New York (WCMC-Q NY) Office</strong></td>
</tr>
<tr>
<td>A support office located in NYC that may assist with the coordination</td>
</tr>
<tr>
<td>of certain business travel arrangements only as directed by WCMC-Q</td>
</tr>
<tr>
<td>management.</td>
</tr>
</tbody>
</table>
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Travel, Weill Cornell Medical College – Qatar
Interim Policy

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OVERVIEW

Introduction to this Policy

WCMC-Q understands that travel is essential to the teaching, research, and public service missions of WCMC-Q. WCMC-Q is committed to meeting the needs of the traveler by paying for the reasonable business expenses actually incurred by the traveler that are not paid by another party.

To ensure sound business practices and proper reporting, travel expenses must be in compliance with this policy. Toward that end, the traveler is responsible for understanding this policy before planning and commencing travel for WCMC-Q. The traveler must complete and submit appropriate forms in a timely and accurate fashion, accompanied by sufficient documentary evidence to demonstrate that the expense was incurred, reasonable, and business related. Documentation should include information about who, what, when, where, why, and how much.

This policy is divided into the following major sections:

General Considerations

Payment Methods and Travel Advances
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GENERAL CONSIDERATIONS

First Considerations

1. Determine if the potential benefits of the trip justify its time and expense
2. Familiarize yourself with any applicable sponsor or contractual requirements, as they may be more restrictive than WCMC-Q's.
3. Obtain appropriate approval to take the trip.
4. Familiarize yourself with the WCMC-Q's requirements for documentation and other reimbursement issues before you make your travel arrangements. (see the "Documentation and Reimbursement Issues" section of this document).

Transportation

The following segments of this document outline the WCMC-Q's expectation of prospective travelers regarding modes of travel. For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.

The traveler should select a mode of transportation that is cost-effective and efficient. If, for other than a WCMC-Q business purpose, the traveler takes an indirect route or interrupts a direct route, reimbursement for travel costs will be either the actual cost or the costs that would have been incurred by traveling the direct route by the most economical means, whichever is less.

◆ Note: WCMC-Q will not reimburse the business use of personal aircraft or personal modes of transportation other than vehicles as described specifically in this policy.

WCMC-Q discourages the use of chartered aircraft and chartered boats.

Air Travel

When you make business travel reservations, purchase the lowest possible coach airfare that meets your business needs. For international flights with flight time of six hours or greater, business class travel is acceptable for exempt and technical staff and faculty. For certain regional international travel less than six hours flight time, business class travel may be allowed with appropriate approval. WCMC-Q may have negotiated discount rates with certain air carriers. The Travel Coordinator or WCMC-Q NY Office should be contacted for this information. If an employee makes his or her own travel arrangements, the cost of the air travel must be prior approved by the Travel Coordinator prior to confirmation or ticket issuance.

◆ Note: If your plans change and you cannot use your airline ticket, contact the ticket issuer or Travel Coordinator immediately, as appropriate, to inquire about a refund.
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GENERAL CONSIDERATIONS, CONTINUED

Limousine Service

Travel by limousine is an acceptable mode of business travel when it represents the most efficient and cost-effective method for the trip.

Accidents: Rental Cars

Should a rental car accident occur, immediately contact:
- the rental car company, in accordance with the rental car company’s requirements for reporting accidents;
- local authorities, as required;
- your unit head;
- the Finance Office (by the next business day).

Lodging

For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.

Choose lodging that has reasonable single room rates. WCMC-Q travelers should ascertain whether the hotel grants an educational discount. Some hotels provide a discount based on presentation of a WCMC-Q faculty or staff ID.

You are responsible for canceling hotel room reservations if necessary. You should request and record the cancellation number in case of billing disputes. Cancellation deadlines are based on the location of the property and vary by time zone.

◆ Note: WCMC-Q requires receipts for all lodging, whether domestic or foreign. If staying in a private residence, WCMC-Q will reimburse reasonable expenses for a token gift of appreciation.

Meals

WCMC-Q reimburses travelers' meals that are not otherwise paid for or provided. WCMC-Q requires receipts for each meal (e.g., credit card slip, cash register receipt, etc.).

Telephone and Internet Usage

The following segments of this document outline WCMC-Q's expectations of prospective travelers regarding telephone usage and Internet access. For related reimbursement information, see the "Documentation and Reimbursement Issues" section of this document.
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**GENERAL CONSIDERATIONS, CONTINUED**

WCMC-Q will reimburse personal calls that are reasonable (generally not more than an average of 10 minutes per day).

The WCMC-Q expects you to use the most economical or efficient means of accessing the Internet when you are traveling.
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PAYMENT METHODS AND TRAVEL ADVANCES

WCMC-Q Travel Coordinator
A unit can pay for a traveler’s airline ticket directly by purchasing the ticket through the WCMC-Q Travel Coordinator or WCMC-Q NY Office and charging the ticket to the appropriate account. A completed Travel Approval form with all correspondence including travel itinerary and appropriate account should be forwarded to the respective office. If travel arrangements are not made by the Travel Coordinator, all major transportation (e.g., airline tickets) and lodging costs must be prior approved by the signatory authority or departmental budget holder before confirmation, ticket issuance, or lodging payments are made.

Cash
WCMC-Q discourages the use of cash because any loss or misappropriation is not covered by insurance.

Traveler’s Checks
If your trip requires the use of traveler’s checks, you should obtain the checks directly from a bank. If you need a travel advance to cover this cost, see the “Travel Advances” segment of this document. WCMC-Q will reimburse fees when the traveler’s checks are used for WCMC-Q travel.

Direct Payment of Travel Expenses
WCMC-Q permits direct payment of travel expenses for travel with approval of the Travel Coordinator and unit head.

◆ Note: It is the traveler’s responsibility to ensure that he or she never requests reimbursement for any amount that has been directly paid by WCMC-Q.

Travel Advances
WCMC-Q records a travel advance in the general ledger when a cash payment is made to the traveler prior to official WCMC-Q travel or for prepayments to vendors for travel expenses that will be charged to a WCMC-Q account.

Travel advances are made in exceptional circumstances and only with the specific approval of the traveler’s unit head. To receive an advance, an Advance of Funds Form must be completed.

Travel advances should be in close proximity to the travel dates. They should be cleared within 30 days after completion of the trip. The timely clearing of advance accounts is the responsibility of the traveler.

◆ Caution: The value of an advance that is not properly cleared may result in denial of subsequent advances, disciplinary action, and/or reporting the amount as taxable income to the traveler.
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PAYMENT METHODS AND TRAVEL ADVANCES, continued

Procedures for Obtaining a Travel Advance

1. Complete an Advance of Funds form explaining the reason for the travel advance.
2. Attach a copy of any travel bill due.
3. Sign the Advance of Funds Form
4. Obtain approval from your unit’s authorized signers
5. Submit the completed form to the Division of Finance for approval and payment.

◆ Note: By signing the cash advance request form, you agree to submit your expenses within 30 days of the completion of your trip. You also acknowledge that failure to do so could result in disallowance of travel advances or reductions in reimbursements for other travel expenses in the amount of the advance.

Any advance that is not used for the trip must be returned to the WCMC-Q immediately after travel. If a trip is cancelled, the unused advance must be returned immediately and deposited to the travel advance account. You may not clear the advance with expenses for trips other than the trip identified with the cash advance request form.

◆ Caution: Failure to account for advances properly can or will result in the suspension or cancellation of advance privileges.
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DOCUMENTATION AND REIMBURSEMENT ISSUES

General Comments
The following segments of this document outline the WCMC-Q’s expectations of travelers regarding reimbursements.

Proper Documentation
You are responsible for providing sufficient documentary evidence to support business purpose and to substantiate all expenses. Documentation should be in the form of original bills or receipts, and must include the name of the vendor, location, date, amount of the expense that was paid or incurred by the traveler, and a description of goods or services received. You should describe the business purpose in terms that can be easily understood by an internal or external reviewer.

Receipts (credit card slips, invoices, etc.) are generally the best documentation to support a request for reimbursement for travel expenses. If the receipt does not include an amount, description of the good or service purchased, or other key information, you should provide the required information.

Note: WCMC-Q does not require receipts for incidental travel expenses, although the traveler is still required to indicate the nature of the expense, the date, the location and the amount. Meals and lodging are not incidental expenses. See meals and lodging sections in this policy for receipt requirements related to those expenses.

Reimbursement
In general, you will be reimbursed for travel expenses that are ordinary, necessary, reasonable, and actual. Reimbursement can be provided in U.S. dollars or Qatari Riyals. Listed below are some guidelines that will assist you in determining what expenses will be reimbursed.

Timing of Event and Reimbursement
Reimbursements for meals, lodging and other expenses will normally be limited to expenses incurred during the period of travel required to attend a meeting, conference or other business activity attended by the traveler.

Partial Reimbursement
If your expenses are partially covered by another organization, WCMC-Q may accept copies of receipts in place of originals. The form must include the name of the organization that is paying the partial reimbursement, what is being reimbursed, and the amount reimbursed.
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DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

Shared Travel Expenses

We understand that shared meals and taxi rides are common reasons to share business expenses. The payment request for all shared business expenses must include the name(s) of the other business traveler(s) and the amount paid on behalf of the other traveler(s). When members from the same unit travel together, the most senior member should pay the expenses.

Other Reimbursement by Expense Type

This segment of the policy contains reimbursement guidelines, organized by expense type.

Air Travel

WCMC-Q does not reimburse for tickets acquired with frequent flyer miles.

If you purchase premium airfare not approved under the General Conditions, Air Travel guidelines, you will be held liable for the additional expense unless extenuating circumstances exist. To apply for this exemption, you must include a letter of explanation to be approved by the Dean or Vice Dean of WCMC-Q.

Family/Spouse/Companion Travel

In general, the WCMC-Q will not reimburse travel expenses incurred by an employee’s spouse/companion accompanying the employee on a business trip, although some exceptions apply. To qualify for spouse/companion reimbursement:

- The Dean or his or her direct designee must approve the companion's business travel in advance (this approval must be attached to each form); and,

- there must be a bona fide business purpose directly benefiting the WCMC-Q for taking your spouse/companion.

◆ Note: When the traveler is the Dean of WCMC-Q, approval is required from the Dean of WCMC-NY.

Foreign Travel

◆ Caution: If foreign travel exceeds one week, the IRS requires evidence that business activities constituted at least 75% of the total time away from home. The traveler should document the daily business activities.
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**DOCUMENTATION AND REIMBURSEMENT ISSUES,**

**CONTINUED**

**Currency Conversion**

When you purchase other currencies, you are reimbursed at the actual exchange rate incurred. A foreign currency exchange receipt or a credit card billing statement can support your exchange rate with the currency conversion rate clearly noted. The receipt should show the actual cost of the expense in the currency it was purchased in and the exchange rate that you were charged.

*Translating Receipts*

Receipts in foreign languages should be translated if the type of expense is otherwise not clear.

**Lodging**

Receipts are required for all lodging worldwide; the WCMC-Q does not allow the use of per diems for lodging.

**Meals**

The WCMC-Q will reimburse meal expenses that are not otherwise paid for or provided using actual receipts. Original detailed receipts should be provided.

*Receipts (Actual Expenses)*

WCMC-Q will provide reimbursement for meals based upon original receipts. Receipts such as credit card slips, cash register receipts, etc. should be provided for each meal for which you are seeking reimbursement.

◆ **Note:** If the traveler could not obtain a receipt for a particular meal, the traveler should provide the date, location, meal, actual dollar amount, and a brief explanation of why the receipt was not provided.

**Non-employee Travel**

The WCMC-Q will pay the travel costs of non-employees (e.g., job applicants and lecturers) when approved by unit heads.

Generally, non-employees traveling for the WCMC-Q are required to comply with this policy.

◆ **Caution:** If you have engaged the services of an independent contractor, travel expenses should be part of the overall fee reflected on the vendor’s invoice. Do not process a travel reimbursement request for an independent contractor unless this treatment is necessary to meet the requirements of an external sponsor. If that is the case, note that information on the form.
Other Means of Transportation

The WCMC-Q will provide reimbursement for other commercial means of transportation such as train, bus, or boat. Reimbursements will not exceed the cost of reasonable coach airfare or other reasonable transportation costs to the same destination.

Personal Travel Combined with Business Travel

The WCMC-Q will only reimburse for the business portion of a trip. You must provide evidence to support the business portion of the trip and the allocation between the business and personal expenses. Obtain a quote at the time of ticketing, in coordination with the Travel Coordinator, to document the incremental costs that will be treated as personal expenses and include it with your expense reimbursement request.

Recruitment

Units must authorize travel for prospective employees and their families. Reimbursement for authorized travel expenses such as airfare, hotel, and meals incurred during the recruitment process are not taxable to the prospective employee. For US taxpayers, the recruitment process ends upon execution of the Employment Agreement. Subsequent visits to the individual’s new work location prior to formal relocation (for house-hunting, etc.) are generally treated as taxable income for US taxpayers.

Moving

Reimbursement for relocation of newly recruited regular employees is authorized by Human Resources and is detailed in the Relocation Policy: Travel and Shipment of Personal Goods in the WCMC-Q Foreign Service Benefits Program.

Student Travel

Units may reimburse students for pre-approved, mission-related educational travel. If reimbursement is requested, documentation of the travel purpose must be attached to the travel expense report.

Telephone Calls

The WCMC-Q will provide reimbursement for the incremental cost of business calls, but not for basic coverage for personal cell or land phones. You must document the business purpose for the long distance phone calls.
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DOCUMENTATION AND REIMBURSEMENT ISSUES, CONTINUED

◆ Note: WCMC-Q will reimburse personal calls that are reasonable (generally not more than an average of 10 minutes per day).

Expense Reimbursement Form
The Expense Reimbursement Form is the method by which you will seek reimbursement for approved and allowable travel on behalf of the WCMC-Q. No matter who completes or approves the form, the traveler is responsible for compliance with WCMC-Q policies and for the accuracy of the submitted expenses.

Timely Submission
Expense reimbursements should be submitted within 30 days of the completion of each trip.

◆ Note: If you are on extended work assignment, arrange to file forms at least monthly.

Traveler’s Signature
The traveler must sign and date the form. The traveler must attest to the accuracy of the charges and that the expenses claimed are not being reimbursed from another source. This signature is mandatory for WCMC-Q faculty, staff, and students.

◆ Caution: Falsely claiming expenses may subject the traveler to disciplinary action.

Authorized Signature on Account
- The authorized signer must have signature authority for the account being charged.
- The authorized signer is responsible for ensuring that all approvals have been obtained for travel expenses.

◆ Note: Those approving travel expenses must have sufficient knowledge to evaluate the business purpose of the trip.
- The authorized signer cannot be the traveler.
- The authorized signer must not report to the traveler.

◆ Caution: Supervisors must review all travel.

◆ Note: If expenses are shared by multiple WCMC-Q units, one form should be processed with the approvals of all units covering the expenses.
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DOCUMENTATION AND REIMBURSEMENT ISSUES,
CONTINUED

| Reimbursement Payment | Finance will generally send reimbursement of approved expenses to an employee within ten working days of its receipt of the form. Direct deposit of travel reimbursements in US Dollars is available for employees receiving direct deposit of their payroll checks. |
INSURANCE AND TAX

Insurance

WCMC-Q provides travel insurance for its employees' trips, from departure to return. WCMC-Q employees can obtain current information on business travel insurance and travel emergency services from Human Resources.

Personal Property Insurance

The WCMC-Q does not maintain insurance for loss or damage to personal property during official WCMC-Q travel. Therefore, travelers should seek reimbursement through their personal insurance companies or directly from responsible parties.

WCMC-Q Property Insurance

The WCMC-Q does not automatically insure WCMC-Q-owned equipment. An individual traveling with WCMC-Q equipment should contact his or her administrative office to discuss the need to insure WCMC-Q property that will be taken on business trips (e.g., laptop computer).

Payments Reported as Taxable Income

The WCMC-Q reports payments as taxable income when US tax law requires this treatment. Taxes on the value of the travel will be withheld from the employee’s paycheck, as applicable. The most common instances in which taxable income is likely to occur are:

- payment for expenses that do not meet IRS accountable plan rules;
- payment for family/companion travel;
- payment for lodging at the traveler’s principal place of business;
- payments for any travel expense incurred following execution of an Employment Agreement that represents an indirect moving cost (e.g., house-hunting visits).
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RESPONSIBILITIES

The major responsibilities each party has in connection with the WCMC-Q Policy 3.2.2, Travel, Weill Cornell Medical College - Qatar, are as follows:

<table>
<thead>
<tr>
<th>You (The Traveler)</th>
<th>Obtain appropriate approval for a trip.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Comply with reimbursement requirements.</td>
</tr>
<tr>
<td></td>
<td>Obtain prior approval of costs for arrangements not made directly by the Travel Coordinator.</td>
</tr>
<tr>
<td></td>
<td>Review expense reporting requirements prior to travel.</td>
</tr>
<tr>
<td></td>
<td>Provide department head or designee, Human Resources (travel insurance requirement) and Office of the Dean (requirement of WCMC-Q emergency plan) with itinerary and contact information prior to departing on your trip.</td>
</tr>
<tr>
<td></td>
<td>Minimize travel costs.</td>
</tr>
<tr>
<td></td>
<td>Clear travel advances in a timely manner.</td>
</tr>
<tr>
<td></td>
<td>Report travel expenses by submitting an Expense Reimbursement Form within 30 days of completion of your trip.</td>
</tr>
<tr>
<td></td>
<td>Review and certify the accuracy of all expenses and that no expenses were paid for by other means by signing the request for payment.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Finance Department</th>
<th>Reimburse traveler once the correctly completed and approved Expense Reimbursement Form is received.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Ensure that authorized travelers, signers, and units are informed that they are liable for their actions.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Unit Management</th>
<th>Inform all unit employees of applicable travel-related WCMC-Q policies.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Authorize all travel in advance.</td>
</tr>
<tr>
<td></td>
<td>Review travel advance accounts in conjunction with the Finance Department.</td>
</tr>
<tr>
<td></td>
<td>Review, approve, and submit complete Expense Reimbursement Forms and requests for advances in a timely manner.</td>
</tr>
</tbody>
</table>
When you take a trip on WCMC-Q business you will need to use one, some, or all of the forms listed in the table below.

<table>
<thead>
<tr>
<th>Form</th>
<th>Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Advance Request Form</td>
<td>To request a payment to cover travel expenses in advance of travel. Allow sufficient time for processing an advance.</td>
</tr>
<tr>
<td>Travel Approval Form</td>
<td>To secure proper approval and communicate desired itinerary to Travel Coordinator.</td>
</tr>
<tr>
<td>Travel/Expense Reimbursement Form</td>
<td>To report travel expenses after your trip so that you can be reimbursed.</td>
</tr>
</tbody>
</table>
APPENDIX A: TRAVEL EXPENSE--
RECOMMENDATIONS, DOCUMENTATION,
AND NON-REIMBURSABLE EXPENSES

Recommendations

To expedite review and payment, we recommend that units review all requests for payment prior to submission using the following checklist:

TRAVEL AND BUSINESS REIMBURSEMENT FORM

Information Required

- traveler’s name;
- traveler’s home address;
- traveler’s social security number (Note: necessary for vendor file maintenance. If traveler is not a US taxpayer and does not have a federal ID number, indicate “Not a US taxpayer”);
- currency for payment (check or direct deposit if applicable);
- clear and adequate explanation of business purpose;
- departmental cost center.

Signatures Required

- traveler’s signature;
  ◆ Note: We will accept a traveler’s signature on a supporting schedule as sufficient if both of the following conditions exist:
    the dollar amount and travel locations on the supplemental schedule agree exactly with the face of the reimbursement form;
    AND
    the supplemental schedule includes the attestation by the traveler that the expenses were actually incurred and that he or she has not otherwise claimed or been reimbursed for the expenses.
- we will accept e-mail signatures only from visitors. We require original signatures for faculty, staff and students.
- account signature: must be WCMC-Q employee(s) with signature authority on the accounts being charged.
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APPENDIX A: TRAVEL EXPENSE--RECOMMENDATIONS, DOCUMENTATION, AND NON-REIMBURSABLE EXPENSES, CONTINUED

Documentation Required

General Information

- attach original receipts and other supporting documentation to a piece of paper;

- review documentation for name of vendor, location, date, items purchased dollar amount, and business purpose;

- provide information on daily business activities for any trip that exceeds one week;

- translate any foreign language receipts into English;

- translate foreign currency into U.S. dollars or Qatari Riyals based on conversion rates at time of travel (average rates are acceptable);

- organize receipts by categories that correspond to the categories on the travel form;

- assign a number or letter to each receipt that links the receipt to the form and/or any supplemental summary schedules the unit uses;

Examples of Proper Documentation

- original air or rail passenger coupon or other proof of costs;

- receipt for ticketless travel, or a boarding pass and a copy of your itinerary;

- receipts for all meals;

- receipt showing food and beverages for hosted meals regardless of the dollar amount;

- itemized hotel bill adjusted for personal expenses (incremental room costs for additional occupancy if not business related, movies, etc.);

- rental car receipt and credit card slip (some rental car receipts do not provide dollar amounts charged);

- web receipts, confirming e-mails, and other documentary evidence that the trip took place;

◆ Note: If an incidental expense is claimed, you must still meet the
Policy 3.2.2

Travel, Weill Cornell Medical College – Qatar

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APPENDIX A: TRAVEL EXPENSE--RECOMMENDATIONS, DOCUMENTATION, AND NON-REIMBURSABLE EXPENSES, CONTINUED

accountable plan rules by indicating the amount, type of expense and business purpose: who, what, when, where, and why.

- quotation for airfare incremental costs and/or other incremental costs when personal travel is part of business travel.

Non-Reimbursable Expenses

You will not be reimbursed for the following miscellaneous expenses:

- airline/car rental upgrades
- airline or social club membership dues;
- babysitting or childcare costs;
- car repairs/routine maintenance or locksmith charges;
- clothing, luggage, briefcases;
- credit card delinquency fees/finance charges/annual fees;
- duplicate insurance on rental vehicles (CDW-See Rental Car Insurance);
- expenses for travel companions/family (unless approved by Dean or Vice Dean);
- frequent flyer miles;
- health club facilities (other than use of pool and gymnasium), saunas, massages;
- helicopter services for airport transfers;
- kennel fees and pet care for pets while on travel status;
- loss/theft of cash;
- loss/theft of personal property (lost baggage, etc.);
- magazines, books, newspapers, or movies;
- non-compulsory health insurance coverage (annual fee);
- optional travel or baggage insurance;
- parking or traffic violation tickets;
APPENDIX A: TRAVEL EXPENSE--RECOMMENDATIONS, DOCUMENTATION, AND NON-REIMBURSABLE EXPENSES, CONTINUED

- personal accident or property insurance;
- personal entertainment/grooming/gifts/souvenirs;
- trip cancellation insurance.

◆ Caution: This list of non-reimbursable expenses is intended to be representative, not comprehensive.
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