

CARNEGIE MELLON UNIVERSITY  
 BUSINESS AND TRAVEL EXPENSE POLICY  
 AS IMPLEMENTED IN H&SS – FEBRUARY, 2011

The 2011 Carnegie Mellon University Business and Travel Expense Policy has been updated to ensure compliance with the Internal Revenue Service regulations. Compliance oversight will shift from the university’s Finance Division to the departments and colleges, increasing the responsibility of the business managers and department heads for review of expense reimbursements. The College of Humanities and Social Sciences has chosen to implement the policy college-wide to ensure consistency across all of its departments. This means that each H&SS department will use the same standards for approving expense reimbursements.

**IMPLEMENTATION DIFFERENCES**

In general, the H&SS implementation follows the university’s business and travel expense policy. The college implementation differs from the university policy in the following ways.

Business Meals

- When faculty act as the department’s representative to recruit new faculty or entertain outside speakers, the H&SS Business Entertainment Policy is in effect:
  - Business meals for 2 to 5 people should not exceed \$75 per person including alcohol, tax and tip.
  - For groups over 5 people, the total cost of the meal should not exceed \$375 including alcohol, tax and tip.
  - Exceeding the per person cost or total meal cost is an exception to the policy and must be pre-approved by the department head.
- Dollar limits and number of attendees for graduate student recruiting or entertaining will be determined by the department.

Graduate Students

- Graduate students must submit receipts to be reimbursed for all expenses.
- No per diem reimbursements will be made.

Receipts

- Itemized original receipts for all reimbursements including those under \$75 must be submitted to the department preparers.

**STANDARD APPROVAL PATH IN H&SS**

|                         |                                    |                                     |
|-------------------------|------------------------------------|-------------------------------------|
| When the Reimbursee is: | Faculty, Staff or Graduate Student | Department Head                     |
| Receipts are given to:  | Preparer in the Department         | Preparer in the Department          |
| Approver is:            | Business Manager                   | Business Manager who forwards to:   |
| Final Approver:         |                                    | ALG Representative (Assistant Dean) |

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**PROCESS TO APPROVE POLICY EXCEPTIONS**

Exceptions to the policy should occur infrequently. Employees are encouraged to discuss possible exceptions to the policy with their business manager prior to the expense being incurred. The business managers will be able to advise the employee on whether to request approval for a policy exception.

When an exception to the policy is requested by an employee, this process should be followed.

1. All exception requests should be emailed to the Department Head for approval. The exception request must include:
  - a. A description of what policy or part of the policy requires an exception
  - b. A detailed business purpose for the exception
  - c. A cost/expense analysis supporting the request for the exception.
2. Based on the information provided, the Department Head decides whether to approve the exception request.
3. The Department Head emails his/her decision to the requestor and the business manager.
4. A hard copy of all approved exceptions must be included with the receipt documentation for the expense.
5. The Dean's Office will track all exceptions to the policy as expected by Internal Audit.

**OTHER AREAS OF EMPHASIS**

The 2011 Carnegie Mellon University Business and Travel Expense Policy updates and clarifies the reimbursement of business and travel expenses. The following sections of the policy may result in adjustments to individual and department practices.

Gifts and Celebrations

- Expenses for meals or gift purchases for weddings, new babies, etc. will not be reimbursed. The department may collect personal funds from the employees with which to purchase a gift or meal.

Receipts Older than 90 Days

- When reimbursement is requested for a business or travel expense that was incurred more than 90 days earlier, that reimbursement will be taxable to the individual.

Spouse or Companion Expenses

- H&SS will not reimburse the travel expenses of a spouse or companion.
- H&SS will not reimburse the local meal expenses of a spouse or companion unless the spouse or companion has a professional affiliation that supports the business purpose of the meal.