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11.1 OVERVIEW

All employees are required to be familiar with departmental/center policies and University policy when traveling. They must adhere to the extensive guidance in Columbia University's *Travel Expense Policy*, which is available in the

Key Links

[Administrative Policy Library](#) for the Travel Expense Policy and Business Expense Policy
[Accounts Payable Travel Expense Reimbursement web page](#)
[Finance Division Forms Library](#)
[University Preferred Vendor List](#) for preferred hotels
[Preferred travel agencies](#)
<http://www.gsa.gov/> for federal government per diem rates for US travel
 and <http://aoprals.state.gov/> for foreign travel
www.oanda.com for foreign currency conversion

University's [Administrative Policy Library](#). This section highlights the essential elements when managing travel on University business.

To the extent possible, these procedures capture U.S. government (federal) regulations for and restrictions on travel that is funded by federal sources. Those using federal funds for travel are expected to know and follow these regulations and restrictions. The policy and procedures also reflect Internal Revenue Service (IRS) guidelines.

In cases where there is a discrepancy between University policy and that of a department, center, institute, funding agency, or donor, the more restrictive policy must apply. *The College of Dental Medicine adheres to a more restrictive policy in regards to travel advances, first class travel, business meals, and spending limits. They are detailed in the following sections.*

11.2 ROLES AND RESPONSIBILITIES

11.2.1 Employee's Responsibilities

The employee who is traveling is responsible for:

- Being familiar with CDM, University and funding agency policies and regulations
- Being familiar with the location of policy guidance and tools
- Documenting fully and clearly the business purpose and justification for each expense and trip
- Providing all original receipts, flight itinerary, and other required supporting documentation
- Requesting reimbursement no later than 120 days (or the last day of fiscal year, whichever is sooner) after expenses were incurred

11.2.2 Processor's Responsibilities

The person who processes the *Travel and Business Expense Report* (TBER – available at the [Finance Division Forms Library](#)) is responsible for:

- Understanding the nature of each expenditure
- Checking the completeness and accuracy of the accounting
- Entering expense reports into the financial system (Accounts Payable Controlled Analytical Review - AP/CAR) and selecting appropriate approvers
- Segregating unallowable expenses to an 8500 sub-code
- Ensuring that all supporting documentation is provided

11.2.3 Approver's Responsibilities

The person approving the TBER, known as a DAF (Departmental Authorization Function holder), is responsible for:

- Understanding the nature of the expense
- Checking for completeness of documentation and accuracy of accounting
- Reviewing segregation of unallowable expenses
- Ensuring compliance with University policy and funding agency regulations
- Checking for appropriateness of expense and availability of funding

Under *no* circumstances may an individual approve his or her own TBER or that of a person to whom he or she reports.

11.2.4 Supplemental Approval

Supplemental approval provides certain senior officers within a school, department, center, or institute with the ability to approve specific common policy exceptions. Supplemental Approval must be obtained from the Associate Dean of Finance, following review by the CDM Financial Manager, when required by the University's travel policy.

Individuals with supplemental approval authority are in all instances ultimately responsible for the approval decision. When approving transactions, they are responsible for verifying:

- The business need for the exception
- The propriety of the exception in compliance with the policies on supplemental approval, travel expense, and business expense

For details, see the Finance Division's [supplemental approval web page](#), which has the policy and links to a useful training manual and training PowerPoint presentation.

All policy exceptions not listed as eligible for supplemental approval and not specifically addressed by CDM policy, require a formal written exception request approved by a senior departmental officer and submitted for documentation and evaluation to Accounts Payable. For further information, see Section 11.7.

11.3 ESSENTIAL ELEMENTS

11.3.1 Travel Authorization

- ✓ Have each person traveling outside the immediate area where an employee is based obtain written travel authorization from his/her supervisor and other authorities as

Key Links

[Administrative Policy Library](#) for the Travel Expense Policy and Business Expense Policy
[Accounts Payable Travel Expense Reimbursement web page](#)
[Finance Division Forms Library](#) for applicable forms
[University Preferred Vendor List](#) for preferred hotels and car rental agency
[Preferred travel agencies](#)

required. *CDM policy requires prior approval on a Travel Authorization Form (TAF) if support from central funds is requested. The TAF should be obtained from the CDM Business Office.*

- ✓ In the case of international travel funded by a federal funding agency, obtain prior approval from the funding agencies in accordance with their guidelines (in some cases, approval of the funding proposal or work plan constitutes prior approval of all travel in the plan for the year or other budget period)

11.3.2 Travel Advances

- ✓ *College of Dental Medicine does not permit the use of Travel Advances.*

11.3.3 Travel Arrangements

- ✓ If possible, make travel arrangements online to obtain low rates.
- ✓ If using an agency, make arrangements for travel through either a University designated travel agency or a University preferred vendor (see <http://www.campustravel.com/university/columbia/>)
- ✓ If using federal funds, follow the “Fly America Act,” under which all flights must be booked on a U.S. flag carrier or “code share” airline, or, if unavailable, a certification kept on file (see the [Federal Travel Regulation](#))
- ✓ Request that taxes not be collected on travel, as the University is a tax-exempt organization

Tax-exemption certificates may be obtained from Accounts Payable. If the supplier of the travel service will not recognize this status and insists that taxes be paid, the employee should pay the taxes and submit the amount for reimbursement.

- ✓ Inform travel agents if travel is for conference or association meetings for which discount air and hotel rates are offered. Select the lowest available airfare. *The College of Dental Medicine permits first class or business travel for a documented medical condition and a flight exceeding five hours nonstop. Prior authorization is required.*
- ✓
- ✓ If renting a vehicle, use the University preferred car rental agency, follow the requirements on vehicle size and when to purchase insurance, and obtain an original receipt with the required information

11.3.4 Allowable Expenses

- ✓ Consult the University’s *Travel Expense Policy* for detailed instructions on what expenses are allowable, what documentation is required, and what exceptions may be considered (see the [Administrative Policy Library](#)) CDM adheres to a more restrictive

policy than the University guidelines as outlined in Sections 11.3.4, Section 11.3.5, Section 11.4.3 and Section 11.4.4. _____

- ✓ Attempt to obtain a receipt from a driver or transportation company, when traveling by bus, subway, other mass transportation, taxi, or private car service
- ✓ Identify unallowable expenses as segregated expenses on the TBER
- ✓ For reimbursement for lodging, submit an original itemized hotel bill. The amount of reimbursement for lodging is either the actual hotel rate per day *or* the per diem amount, **whichever is less**.
- ✓ When possible, the University's preferred hotel properties should be utilized. The list may be viewed at <http://www.campustravel.com/university/columbia/>.
- ✓ If attending a conference or meeting on premises that include lodging, stay on location to avoid costs of traveling to and from the gathering (unless the total cost will be higher)
- ✓ Obtain prior and supplemental approval if lodging costs exceed \$350 per night in the United States and \$400 per night in an international location
- ✓ Obtain prior and supplemental approval for expenses incurred extending appreciation to relatives or friends hosting the traveler in a private residence
- ✓ Obtain prior approval for rental of accommodations
- ✓ As possible, have the University pay directly and beforehand for meeting and conference fees (such payment may be done with a University credit/purchasing card - "P-card")
- ✓ If extending travel for personal reasons, do not submit associated expenses for reimbursement

*Costs related to an earlier departure and/or later return for airfare or rail fare may only be reimbursed when the total cost of the airfare or rail fare is clearly documented and demonstrated to be equal to or lower than it would have been for the dates required for business travel. **This requires obtaining such documentation prior to travel.** See [Miscellaneous Travel Expenses](#) for more information.*

- ✓ For reimbursement of meals, submit individual, itemized receipts showing the actual cost of each meal. Meal limits are \$25 for breakfast, \$35 for lunch and \$50 for dinner. **Meals will not be reimbursed in excess of the allowed per diem.**
- ✓ **Receipts must be submitted for all meals. The College of Dental Medicine in a more restrictive policy requires documentation even for meals under \$25.**
- ✓ **If an individual pays for external parties at a meal during travel, reimbursement will be limited to the meal of the traveler. If traveler anticipates that he will need to host a meal meeting during travel, prior authorization is required. Business meal expenditures may not exceed established thresholds. Amounts in excess of the threshold will not be reimbursed.**

Note that two different sets of [established thresholds](#) exist for business meals: one set for meals for individuals, University groups, and in-house events, and a second set for business meals hosted by the University and involving external parties.

- ✓ Do not submit for reimbursement expenses that are either personal, unnecessary, or avoidable, unless submitting a *Policy Exception or Adjustment Request* explaining the

business purpose (available in the [Finance Division Forms Library](#)) Only use per diem when applicable (see Section 11.4)

- ✓ If traveling to destinations requiring immunizations, obtain these at no or low cost through the traveler's existing health plans or Columbia University Medical Center (see <http://www.cumc.columbia.edu/>). However, if not available, immunizations may be obtained elsewhere. In all cases, the expenses are reimbursable.

Travelers should refer to the [Centers for Disease Control and Prevention \(CDC\) website](#) for the appropriate vaccinations. It is the employee's responsibility to monitor his/her own vaccination status.

For those departing from New York City, there are multiple clinics that assist with medical requirements for international travel. The website www.health.columbia.edu has information on NY clinic locations. Travelers may also contact the Interchurch Center at www.travelvaccineny.org or Travel Health Services at bconnor@pol.net or call 212-734-3000.

11.3.5 Travel Expense Reporting

The TBER form and instructions for completion may be found in the [Finance Division Forms Library](#), and full details may be found in Columbia University's *Travel Expense Policy*, available in the [Administrative Policy Library](#).

See Section 11.4 through 11.10 for details on per diem, travel expense documentation, business purposes, lost proof of payment and exception policy, foreign currency conversion, vehicle usage, and travel guidelines for consultants.

- ✓ Obtain reimbursement through the submission of a TBER (available in the [Finance Division Forms Library](#))
- ✓ Only check the "Travel Expenses" box at the top of the TBER form when the travel includes an overnight stay; otherwise, check the "Business Expenses" box
- ✓ Only report on one trip per TBER
- ✓ Segregate costs of alcoholic beverages and business meals conducted in private homes and/or that require attendance by an employee's spouse, significant other, and/or dependent
- ✓ Submit all TBERs within 10 business days of completion of travel and no later than 120 days after the date of the expenditure or the end of the University's fiscal year, whichever is sooner

*Late submissions may only be reimbursed with supplemental approval from a Dean, Vice President, Vice/Associate Dean, or Senior Financial Officer. Such approval is not guaranteed. **The reimbursed funds will be considered taxable income** to the employee under IRS regulations, unless the approver deems that the employee's documentation of the facts and circumstances presents a legitimate reason for the late submission (e.g., medical leave or prolonged travel with no mechanism to submit an expense report).*

- ✓ Ensure all supporting documentation, including boarding passes, is attached to each TBER
- ✓ For all expenses and all lodging, present original receipts with all required information, including proof of payment, or follow procedures for exceptions (see Section 11.7 for procedures for lost receipts) ***CDM requires receipts for all expenses regardless of the amount of the expense.***

For further information on submission of requests for reimbursement, see the University's *Travel Expense Policy*, available in the [Administrative Policy Library](#), and the [Accounts Payable Travel Expense Reimbursement web page](#).

11.3.6 TBER Processing and Approval

- ✓ Ensure travelers sign TBERs, reviewing them first if they themselves did not complete the TBER, and keep a copy for their records
- ✓ Have the traveler complete the *Accounts Payable Direct Deposit Form* (available in the [Finance Division Forms Library](#)), if he/she desires direct deposit of reimbursement payments
- ✓ Have all requests for reimbursement approved either manually (in ink) or electronically by an individual with DAF authority

For details regarding electronic approval, see the AP/CAR User's Guide, available from a link at <http://finance.columbia.edu/controller/technology/application.html>.

- ✓ ***Ensure DAFs are aware that their signature certifies that the expenditures are approved business expenses*** that comply with University policy and that they represent appropriate use of departmental or grant funds
- ✓ Inform individuals that under no circumstances may they approve their own reports
- ✓ Obtain supplemental approval from the Associate Dean of Finance, when required by the University's travel policy (e.g., first class travel, lodging or meals exceeding thresholds, travel by employees' spouses, and exception requests)

DAs are not authorized to approve the expense reports of their chairs/directors nor of any other superiors to whom they report. In such cases, the DAs should review the TBERs and forward them for approval to the P&S Vice Dean for Administration or Associate Vice Dean for Finance. Similarly, divisional administrators should review the TBERs for their division chiefs and forward them for approval to the DA.

11.4 PER DIEM

11.4.1 Applicability

Per diem is a maximum travel allowance to be applied to lodging, meals, and incidental expenses associated with approved business travel. The use of a per diem by CDM

travelers should be rare. ***Per diems may only be used in two instances and with prior approval from a Dean, VP, Associate Dean, or Senior Financial Officer:***

Key Links

[Administrative Policy Library](#) for the Travel Expense Policy and Business Expense Policy

[Finance Division Forms Library](#) for Policy Exception or Adjustment Request Form

<http://www.gsa.gov/> for federal per diem rates for US travel and <http://aoprals.state.gov/> for foreign travel

- 1) *Where the project is funded by a grant or contract that allows per diem for travel under the terms of the grant or contract, as documented in the budget, award documentation, or separate written approval from the funding agency*
- 2) *Where local custom or culture makes it difficult to obtain receipts: The University has a waiver such that travelers are not required to receive prior approval to use per diems in resource-poor countries. However, the traveler should submit with his/her TBER an approved *Policy Exception or Adjustment Request* (available in the [Finance Division Forms Library](#)).*

11.4.2 Claiming Per Diem

If a per diem is to be claimed, the traveler must select per diems for the duration of the trip, i.e., the traveler can not alternate between per diem and actual receipts.

Per diem is only given if travel is conducted outside the traveler's home city and if the trip's duration exceeds 12 hours. This applies to travel both by air and by land.

It is the responsibility of the employee to know and calculate the current per diem rate when submitting the TBER. The per diem rate consists of two elements:

- 1) A maximum rate for daily lodging expenses
- 2) A rate for meals and incidental expenses (M&IE)

Rates and Documentation for International Travel: Columbia University uses the U.S. government per diem rates for resource-poor localities around the world. Three figures are provided: the maximum lodging amount, the M&IE rate, and the total of these two, which is the maximum per diem rate. The rates are updated on a regular basis and are published on the U.S. State Department Foreign Per Diem website, the link for which is at <http://aoprals.state.gov/>. A printout from the website showing the per diem effective date and amounts must be provided as the source document for per diem expenses claimed on a TBER. If a per diem reimbursement rate exceeds the federal rate, the excess amount over the federal rate must be paid by the traveler.

Rates and Documentation for Domestic Travel: Similarly, Columbia University uses the U.S. government per diem rates for travel within the United States. These rates are available on the [U.S. General Services Administration website](#). A printout from the website showing the per diem effective date and amounts must be provided as the source document for per diem expenses claimed on a TBER. If a per diem reimbursement rate exceeds the federal rate, the excess amount over the federal rate must be paid by the traveler.

11.4.3 Lodging

The amount of reimbursement for lodging is either the actual hotel rate per day *or* the per diem amount (U.S. government maximum lodging amount), *whichever is less*. An original itemized hotel bill must be supplied as documentation for the expense *in either case*. Non-reimbursable items (e.g., movies, mini-bar alcoholic beverages) must be subtracted by the traveler before submitting the TBER.

When travel will be covered by federally sourced funds, the traveler should ask for the federal rate when booking a room and explain that he/she is conducting business with the U.S. government in coordination with local partners. (See Appendix 47 of the [ICAP SOPs](#) for a sample letter.)

Lodging costs exceeding the per diem rate will not be reimbursed.

Lodging receipts must be attached, whether or not the lodging per diem is paid.

11.4.4 Meals and Incidentals

The Meals and Incidentals Expense (M&IE) allowance is a daily allowance intended to cover meals, tips, and other small costs, including laundry on trips lasting over 5 days. No receipts are required to claim the M&IE allowance. Any additional amount spent above the per diem is at the expense of the employee and will not be reimbursed.

If claiming the M&IE allowance, the traveler must select per-diems for the duration of the trip (i.e., the traveler cannot alternate between per-diem and actual receipts).

For differing lengths of travel time, the M&IE allowance should be calculated as follows:

- Travel under 12 hours is ***not eligible*** for M&IE.
- If travel is more than 12 hours but less than 24 hours, the allowance is 75% of the applicable M&IE per diem rate.
- When travel is 24 hours or more, the M&IE per diem is 75% on the day of departure and 75% on the day of return.

11.5 TRAVEL EXPENSE DOCUMENTATION

Documentation required for travel is as follows:

Tickets: The traveler must attach the original airline, rail, or bus ticket receipt or print-out of the electronic ticket statement and proof of payment in cases where the traveler paid him/herself for the ticket. The original passenger ticket or e-ticket statement must include the dates and points of departure and arrival, the travel “class,” and the total cost of the ticket. For air travel, if a U.S. carrier was not used and expenses will be charged to a federal grant or contract, the traveler must attach a completed and signed *Certification of Unavailability of U.S. Carrier* (Appendix 46 of the [ICAP SOPs](#)).

Lodging: The traveler must submit the official lodging receipts.

Meals: The traveler must submit all meal receipts. The receipts submitted should itemize meal purchases and clearly show alcoholic purchases.

Other Expenses: For reimbursement of other expenses, the traveler should include them only if they are travel-related. If the expenses are not for travel, but for business, e.g., supplies and materials, these must be reported on a separate TBER, at the top of which the traveler has checked the “Business Expenses” box instead of the “Travel Expenses” box.

Meeting/Workshop Expenses: The traveler must attach documentation about the meeting/workshop (purpose, agenda, etc.).

11.6 BUSINESS PURPOSES

Reimbursements made by the University must have a clear business purpose related to the University mission and be of substantial business benefit. Expenses that have primarily personal purposes are not reimbursable.

The description of the overall business purpose of the travel and the business purpose of each expense reported must have a certain level of detail to meet compliance requirements. For example, a description such as “working lunch” or “conference attendance” is inadequate. The business purpose description must answer:

- What did you do?
- Where did you do it?
- Why is it Columbia University business?

The level of detail required is shown in the following examples:

- *Example 1:* Attendance at the American College of Radiology conference on “Obstetrical Ultrasound,” held in Chicago, IL, from October 25-29, 2008 (see attached brochure). Paper presented on fetal congenital cardiac anomalies.
- *Example 2:* Travel to Boston, MA, to Accounts Payable Network conference to speak about Columbia University’s Accounts Payable Department.

11.7 LOST PROOF OF PAYMENT AND EXCEPTION POLICY

If a receipt is lost or proof of payment is otherwise not clearly documented, the traveler may submit a supporting document called a *Missing Receipts Worksheet*, available in the [Finance Division Forms Library](#). The request should clearly explain why this exception is warranted and the worksheet should provide the date of the expense, specific details of the expense (for example, the name and address of the hotel), and the amount. Any request for reimbursement documented in this way requires supplemental approval.

If a request for reimbursement does not conform to stated Columbia University or CDM policies – e.g., the expense is not eligible for or exceeds the thresholds – the traveler must submit a *Policy Exception or Adjustment Request*, available in the [Finance Division Forms Library](#). The request must be approved by the CDM Business Office and Associate Dean of Finance and submitted for documentation and evaluation to Accounts Payable. ***Approval for non conforming expenses are rarely provided by CDM.*** The relevant policies are available at the [Accounts Payable Travel Expense Reimbursement web page](#).

11.8 CURRENCY CONVERSION RATES

The TBER instructions allow for handling foreign currency conversion by using an average daily rate for the travel time period or by using an actual rate for each line-item expense. See <http://finance.columbia.edu/forms/> for the details on how to do the calculations using rates from www.oanda.com and applying them in reporting travel expenses.

11.9 VEHICLE USAGE

11.9.1 Use of Personal Vehicles for University Work

When traveling for business purposes, a personal vehicle may be used in order to save time, transport

Key Links

[Administrative Policy Library](#) for the Travel Expense Policy and the Vehicle Acquisition, Operation & Disposal Policy
[Risk Management Department](#)

equipment, reduce costs when several people are traveling together, or travel to locations within reasonable driving distance. The mileage reimbursement rate is based on the U.S.

government's IRS-approved highway mileage guides. For details on what the rate covers, on additional reimbursable costs, and on documentation required, see the *Travel Expense Policy*, available in the University's [Administrative Policy Library](#).

11.9.2 University Vehicles

If a department, center, or institute has projects for which vehicles are purchased, leased, or otherwise acquired, the Section Administrator must ensure the safe and legal operation of these vehicles in accordance with local laws and University policy. S/he should be familiar with the University's *Vehicle Acquisition, Operation & Disposal Policy*, available from the [Administrative Policy Library](#), as well as applicable rules and laws for the jurisdictions where the project vehicle will be operated.

The SA is also responsible for proper accounting for all vehicle expenses, authorization of drivers, use of vehicle logs, routine vehicle maintenance and inspection(s), resolution of parking and traffic violations, regulation of personal use of project vehicles, and overall stewardship of the University asset. A good starting point for drafting vehicle procedures is Section 7: Travel in the [ICAP Standard Operating Procedures - SOPs](#). (ICAP is the International Center for AIDS Care and Treatment Programs at the Mailman School of Public Health.)

If a department, center, or institute wishes to acquire a vehicle, this must be done in close consultation with the University's [Procurement Services](#) and [Risk Management Department](#), Office of the Treasurer. For details, see [Section 10.13.3](#) and the *Vehicle Acquisition, Operation & Disposal Policy*, available in the [Administrative Policy Library](#).

Only those employees, students, and affiliates authorized by the DA are allowed to operate University vehicles. University vehicles may only be used in the fulfillment of University business unless prior authorization for specific personal use of a vehicle has been granted by the DA.

If a University vehicle is involved in any type of accident, damaged, or stolen, this must be reported *immediately* to the local police and the [Risk Management Department](#). If an accident occurs in the vicinity of a Columbia University campus, it may be prudent to contact CU Public Safety to file an Incident Report (this is not mandatory).

11.9.3 Vehicle Insurance

Note that the following procedures apply only to vehicles owned by the University and not by third parties or an individual.

University Owned and Leased Vehicles: All University-owned and leased vehicles must carry liability and comprehensive insurance. Departments, centers, and institutes with vehicles operating in North America are required to purchase the Columbia University

motor vehicle insurance policy through the [Risk Management Department](#). Liability and comprehensive insurance are required, while collision insurance, also available through the Risk Management Department, is optional. For new vehicles, the insurance arrangements are set up during the procurement process, at which point the new vehicle is added to the University's master insurance policy.

*A separate insurance policy for a vehicle owned or leased by the University should **only** be acquired if recommended or required by the Risk Management Department; this includes but is not limited to separate insurance policies purchased with grant, contract, or restricted funds. In these exceptional cases, accidents, damage, or loss involving the vehicle must still be reported to the local police and Risk Management Department immediately. If a separate insurance policy provides compensation for the loss, these funds may only be spent with the approval of [Sponsored Projects Finance](#), Office of the Controller.*

International Sites: Departments, centers, and institutes with vehicles operating outside North American must purchase liability and comprehensive insurance in the country where the vehicles are registered and comply with all applicable laws and regulations in the jurisdictions where the vehicles are operated.

Rented Vehicles: When renting a vehicle in the continental United States to conduct University business, the University's preferred car rental agency should be utilized. (See http://procurement.columbia.edu/purchasing/pv_list.html.) When renting through the University's preferred car rental agency in the continental U.S., loss damage waiver (LDW) and/or liability insurance should not be purchased, as the University has negotiated a separate agreement with the agency for this coverage.

When renting a vehicle from any other source or when renting outside the Continental U.S., a physical damage waiver and liability insurance must be purchased at the time of rental. For complete details on this policy, please refer to the University's *Travel Expense Policy* available in the [Administrative Policy Library](#). Information on travel expense reimbursement, including costs for rented vehicles, is also available from Accounts Payable at http://finance.columbia.edu/procurement/ap/travel-business_expenses/travel/travel.html.

11.10 TRAVEL GUIDELINES FOR CONSULTANTS

Consultants who travel on University business are eligible for reimbursement of travel expenses in accordance with the reimbursement practices of the University. Any exception should be specified in an addendum to the *Consultant Services Agreement*.

Before a consultant travels on University business, he/she should be given a copy of the relevant travel reimbursement guidelines, which may include not only the University guidelines but also departmental ones and those of a funding agency, as applicable.

The travel guidelines for international consultants that were developed for the International Center for AIDS Care and Treatment Programs (ICAP) in the Mailman School of Public Health may be edited for use in other international projects. These are in Appendix 21 of the [ICAP SOPs](#).