



Business Expenses

POLICY STATEMENT

Cornell University funds may be used for ordinary, reasonable, and actual business-related expenses incurred in furtherance of the university's missions.

REASON FOR POLICY

This policy promotes the proper stewardship of university funds by providing general guidelines for the appropriate and legal uses of Cornell funds in support of the university's missions. The university receives, from a variety of sources, funds that carry with them fiduciary responsibilities. Inherent in these responsibilities is the requirement to operate the institution under guidance set forth by the Board of Trustees, to follow Generally Accepted Accounting Principles (GAAP), and to comply with all federal, state, and local rules and regulations.

ENTITIES AFFECTED BY THIS POLICY

- All units of the university, excluding the Weill Cornell Medicine

WHO SHOULD READ THIS POLICY

- Department and unit managers
- Anyone seeking reimbursement for Cornell University business expenses
- Individuals who initiate, review, approve, process, or record financial transactions on behalf of the university

WEB ADDRESS FOR THIS POLICY

- This policy: www.dfa.cornell.edu/policy/policies/business-expenses
- University Policy Office: www.policy.cornell.edu

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RELATED RESOURCES

University Policies and Documents

[University Policy 1.1, Cost Sharing for Sponsored Agreements](#)
[University Policy 3.2, Travel Expenses](#)
[University Policy 3.3, Travel Expenses for Concur Users](#)
[University Policy 3.6, Financial Irregularities, Reporting and Investigation](#)
[University Policy 3.19, Telephone Usage](#)
[University Policy 3.18, Charging Directly to Sponsored Projects Costs that are Normally Considered Indirect](#)
[University Policy 3.25, Procurement of Goods and Services](#)
[University Policy 4.2, Transaction Authority and Payment Approval](#)
[University Policy 4.6, Standards of Ethical Conduct](#)
[University Policy 4.7, Retention of University Records](#)
[University Policy 4.14, Conflicts of Interest and Commitment \(Excluding Financial Conflict of Interest Related to Research\)](#)
[University Policy 6.6.13, Flexibility In the Workplace](#)
[University Policy 6.9, Time Away from Work](#)
[Cornell University's policy on corporate cards](#)
[Cornell University Buying Manual](#)

External Documentation

[Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(2 CFR 200, or Uniform Guidance\)](#)

University Forms and Systems

Form	Description
Business Meal Detail Form	Used to document a meal purchase.
KFS General Error Correction e-doc	Used to process corrections for business expenses.
KFS Disbursement Voucher	Used to pay for goods and services for non-purchase order items.
PeopleSoft Student Financials	Used to process transactions (charges or credits) on a Cornell University student's Bursar account.
Purchase Order	Used to pay for goods and services requiring Cornell Procurement Services approval in accordance with Cornell University's Buying Manual (For online processing, see APPS manual).
Request for Facilities Services	Used to request facilities and campus services for items such as building and grounds care, architectural and engineering services, and trade shops support.
State of New York Standard Voucher	Used to pay for goods and services on contract college funds for non-purchase order items.

Cornell Policy Library
Volume: 3, Financial
Management
Responsible Executive:
Executive Vice President and
CFO
Responsible Office: University
Controller
Originally Issued: February 2000
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RELATED RESOURCES, continued

State of New York Travel Voucher	Used to reimburse university travel expenses on contract college funds.
Travel Reimbursement Request System	Online system used to initiate, prepare, track, and submit travel reimbursements for payment.
Wire Transfer/Bank Draft	Used to process payments for goods and services via wire transfers and bank drafts or foreign currency.

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CONTACTS

Direct any questions about this policy to your college or unit administrative office. If you have specific questions, call the following offices:

Subject	Contact	Telephone	E-mail/Web Address
Policy Clarification	University Accounting	(607) 255-6240	accounting@cornell.edu
Charitable Donations Made By the University	Community Relations	(607) 255-4908	
Federal Allowable Costs	Cost and Capital Assets	(607) 255-2016	uco-cost@cornell.edu
Federal Appropriations, Use of	Sponsored Financial Services	(607) 255-5085	sfs-help@cornell.edu
Procurement Card	Procurement Card Coordinator	(607) 255-4548	creditcards@cornell.edu
Purchasing	Procurement and Payment Services	(607) 255-3804	procurement@cornell.edu
Reimbursements	Local business service center		
Sponsored Project Consulting Agreements and Subcontracts	Office of Sponsored Programs	(607) 255-5014	osp-help@cornell.edu
State Appropriations, Use of	University Budget Office	(607) 255-1945	
Taxes	University Tax Office	(607) 255-3581	tax@cornell.edu

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DEFINITIONS

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

Actual Expense	An expense that is verifiable, or <i>per diem</i> (when appropriate).
Approver	An individual with the authority to approve a business expense or transaction. Compare the term <i>Transaction Authority</i> , below.
Business Expense	Charges for goods or services, whether paid, committed, or accrued, that foster or support the ongoing missions of the university. These charges may include expenses (expenditures), debt service payments, and capital outlays.
Business Meal	A meal attended by faculty, staff, students, which may or may not include individuals from outside the Cornell University community, at which a substantive and bona fide business discussion takes place.
Conflict of Interest	A situation in which an individual or any of his or her family or associates either (1) has an existing or potential financial or other material interest that impairs or might appear to impair the individual's independence and objectivity of judgment in the discharge of responsibilities to the university, or (2) may receive a financial or other material benefit from knowledge of information confidential to the university.
Contract College Funds	Funds from any account in the contract college department series (100-999).
Cornell Allowable Expense	A valid and legal business expense for which the use of university funds will be permitted.
Cornell Unallowable Expense	An expense or item for which use of university funds will not be permitted.
Direct Designee	An individual specifically designated by a dean, director, or department chair to approve business transactions.
Documentation	Original invoice, copy of cancelled check, original credit card receipt when applicable, and/or other documentation that describes and substantiates a business transaction (see the Expenditure Documentation segment of this document).
Endowed Funds	Funds from an account in the endowed department series (A01-Z99).
Expenditure	See <i>Business Expense</i> .
Expense	See <i>Business Expense</i> .
Federal Allowable Cost	A cost identified in Subpart E, in the Uniform Guidance (2 CFR 200), as reimbursable by the federal government, unless specifically superseded by the terms and conditions of a sponsored project.
Federal Appropriations	Federal government funds appropriated to the university.
Federal Unallowable Cost	A cost identified in Subpart E, in the Uniform Guidance (2 CFR 200) as non-reimbursable by the federal government.
Fiduciary Responsibility	Responsibility to manage funds in a manner consistent with the university's missions and the conditions specified by external sources, when applicable.
Flow-through Funds	Federally sponsored funds that are not directly received from the federal government, and are not identified with a federal source code, but received through a third party. Generally, these funds are

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DEFINITIONS, continued

	identified with a federal Catalog of Federal Domestic Assistance (CFDA) number.
Generally Accepted Accounting Principles (GAAP)	Fundamental principles of accounting that are used as guidance in the preparation of the university financial statements.
Initiator	An individual who generates a business transaction.
Nonrecoverable Cost	See <i>Federal Unallowable Cost</i> .
Object Code	The four-digit code used in each transaction to classify and describe the financial activity - allocation, expense, transfer, or revenue.
Ordinary	Normal in the course of official university activities.
Preparer	An individual who prepares documents associated with a transaction, including, but not limited to, documents requesting payment for a transaction.
Reasonable	Not extreme or excessive. A cost may be considered reasonable if the nature of goods and services reflects prudent action.
Recoverable Cost	See <i>Federal Allowable Cost</i> .
Reviewer	An individual who verifies information and ensures that a transaction complies with university policies and procedures, and other relevant external restrictions.
State Appropriations	State of New York funds appropriated to the university.
Stewardship	The careful and responsible management and protection of the university's resources, which includes ensuring that they are used appropriately to assist the university in accomplishing its missions.
Transaction	Any event that involves an exchange of funds between two parties. Examples are paying a bill to a vendor, collecting a fee from a student, and making an interdepartmental charge.
Transaction Authority	Authority, granted to certain representatives of the university, to review and approve transactions that commit the university to spend or receive funds, provide educational or other services, or otherwise utilize its resources.
Uniform Guidance	The short name for 2 CFR 200, a federal regulation that in Subpart E establishes principles for determining costs that are applicable to grants, contracts, and other agreements with educational institutions.
Unit	A college, department, program, operating unit, or other university-affiliated entity.
University Funds	All funds received from internal or external sources and owned by the university, which carry with them fiduciary responsibilities. This includes, but is not limited to, discretionary funds, funds from salary recovery, restricted gifts, tuition paid by students, and funds from other sources.

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PRINCIPLES: OVERVIEW

University Policy 3.14, Business Expenses, is intended to provide general guidelines for identifying expenses that may be charged to various university accounts and to ensure compliance with federal, state, and local regulations, while supporting the university's missions of education, research, and public service.

It is the responsibility of faculty, staff, and students to expend all university funds in a manner consistent with the missions of the university and the conditions specified by external sources, when applicable (see the "Responsibility and Authorization to Expend Funds" section of this document).

◆**Note:** Discretionary funds and funds from salary recovery are university funds, and are subject to the restrictions outlined in this document.

◆**Caution:** Colleges and individual units may have more restrictive policies and procedures, but in no case will any unit be less restrictive than this policy.

◆**Note:** Although the guidelines on allowability of costs and responsibilities within this policy apply to all university expenditures, there are specific policies and procedures that govern the types of transactions listed below. The table below will guide you to the correct contact for the types of transactions listed.

Table 1: *Contacts by Transaction Type*

Transaction Type	Contacts
Charitable contributions by Cornell	Community Relations Office
Payroll expenses	Payroll Office
Real estate transactions	Real Estate Office
Investment transactions	Investment Office

Who is Covered by this Policy

This policy and these procedures apply to every individual who initiates, processes, reviews, approves, or records financial transactions on behalf of the university. These individuals also have the responsibility to comply with all other related university policies and procedures (see the "Related Resources" section of this document).

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PRINCIPLES: CHARGEABLE BUSINESS EXPENSES

Cornell Allowable Expenses

University funds may be used for ordinary and reasonable business-related expenses that support the education, research, and public service missions of the university. While such expenses are generally considered allowable by the university, certain funding sources may impose additional restrictions. For example, expenditures paid from federal and state funds or from restricted gifts are subject to added conditions. Furthermore, various university operating units may establish more restrictions on the use of funds. Such additional restrictions must be recognized when expenditures are being planned.

Every unit in the university, even units that do not have federal sources of funds, must be diligent in identifying federal unallowable costs. Every expense in every account at the university is included in the indirect cost pool, which is allocated partially to federal awards through the indirect cost rate, with the exception of accounts that are coded with federal unallowable function codes (see "Federal Unallowable Costs," below).

Federal Allowable Costs

Federal allowable costs are ordinary and reasonable business expenses that support the missions of the university and are reimbursable by the federal government based upon rules defined in the Uniform Guidance (see the "Appendix" section of this document), and by the university.

Federal Unallowable Costs

Expenses that are not reimbursable by the federal government, under regulations identified in the Uniform Guidance, are referred to as "federal unallowable costs" (see the "Appendix" section of this document). Federal unallowable expenses must **NOT** be charged to accounts funded directly by or as a "flow-through" from a federal or state government, or to accounts that are used for cost sharing (for more information, see University Policy 1.1, Cost Sharing for Sponsored Agreements).

A federal unallowable cost must be identified in one of two ways, described below:

◆**Note:** A federal unallowable cost may be reimbursable by the university.

- Federal unallowable cost identified by account (when all expenses for a university function are unallowable regardless of object of expense, e.g., public relations, fund-raising, and alumni activities).

In these cases, specific account attributes are assigned when the account is initially established, using a federal unallowable function code.

Example: An account specifically established for fund-raising expenses would be set up with an unallowable function code of 471.

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PRINCIPLES: CHARGEABLE BUSINESS EXPENSES, continued

- Federal unallowable cost identified by transaction (when a university function generally is allowable, but certain objects of expense are not allowable)

In this case, a specific transaction character is assigned when the transaction is recorded, using a federal unallowable object code.

Example: For a meal reimbursement that includes alcoholic beverages, the cost of these beverages would be coded with an unallowable object code of 91XX.

Expenses Benefiting Faculty, Staff, or Students

The federal unallowable expenses identified below are allowable by the university. University funds may be used for these special purposes within the scope of responsible financial management, and must be reviewed on a case-by-case basis. These expenses must not be charged to sponsored projects, federal appropriations, or state appropriations. The expense must be identified using either a federal unallowable object code or a federal unallowable account. Additionally, they must have the approval of the dean, director, department chair, or direct designee, in the form of an e-mail, letter, or signature on the proper payment form (see the "Tax Issues" section of this document).

1. For a gift in recognition of a university faculty, staff, or student leaving the unit. A suggested guideline is \$10 for every year of service.
2. Flowers or equivalent donations are allowable when:
 - a. A faculty, staff, or student is hospitalized due to serious illness or injury
 - b. A faculty or staff member retires
 - c. A faculty, staff, or student, or a member of his/her immediate family dies, (for a definition of "family," see University Policy 6.9, Time Away From Work)
3. Expenses associated with office functions (e.g., receptions, open houses) complementary to the unit's missions and goals or that foster a sense of community among faculty, staff, or students are allowable. Documentation must include an explanation of the business purpose.

Meals, gifts, prizes, or other awards to recognize length of service or other work achievements are allowable.

Cornell Unallowable Expenses

An expenditure with any of the following characteristics does not reflect the proper stewardship of university funds and is considered by the university to be "unallowable" regardless of the source of funds:

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PRINCIPLES: CHARGEABLE BUSINESS EXPENSES, continued

1. It does not support the university's missions of education, research, and public service.
2. It is extreme, excessive, illegal, or is not a normal and ordinary cost incurred in the conduct of official university activities.
3. It represents recognition, not associated with job performance or professional recognition, service, or morale, for a faculty member, staff member, or student. For example, costs to recognize birthdays, childbirth or adoption, weddings, anniversaries or Office Professional's/Secretary's Day are unallowable.
◆Note: This policy does not preclude faculty, staff, or students from giving personal gifts to their colleagues when university funds are not used for this purpose.
4. It represents a personal expense that is neither business-related nor required in carrying out an individual's job responsibilities. The following are examples of personal expenses:
 - a. Parking permits, fines (parking, traffic, library, etc.), penalties, or interest charges on personal or corporate credit cards
 - b. Amusement, entertainment, or social activities that are not directly connected to university functions and purposes
 - c. Memberships and other purchases that lend themselves to personal use, such as the Automobile Association of America, Cornell Club, airline clubs, Sam's Club, newspaper home delivery, and prepaid telephone calling cards.

These types of expenses are generally not incurred to benefit Cornell, and are therefore unallowable.

◆Note: A department's purchase of a prepaid calling card under the "Exceptional Situations" section of University Policy 3.19, Telephone Usage, is not personal, and therefore is allowable as a Cornell business expense, although it must be coded federal unallowable.

5. The expenditure was (or will be) reimbursed from another source.
6. The expenditure is for an *individual* association membership fees, dues, or licenses that are not directly related to the individual's position or academic discipline.

◆Note: Every effort must be made to ensure that *institutional* memberships, which are allowable, are associated with university positions or operating units rather than with individuals. Payment for allowable institutional memberships should be made by the university directly to the association.

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PRINCIPLES: CHARGEABLE BUSINESS EXPENSES, continued

7. It represents home office costs that are not part of an official "Flexplace" arrangement as defined in University Policy 6.6.13, Flexibility in the Workplace. For example, communication costs, (such as for dedicated telephone lines or internet service providers including "EZ Remote"), or home computers not associated with a flexplace arrangement are generally not allowable.
◆**Note:** Home office costs not associated with a flexplace arrangement may be considered allowable if necessary to meet the official job duties. In such cases, prior written approval must be obtained from the dean, director, or department chair, or direct designee.
8. It benefits a select few on a frequent, recurring, and ongoing basis without documentation of a compelling reason that the event and expense are essential for accomplishing the business purpose.

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PRINCIPLES: STATE APPROPRIATIONS

General Comments

New York State provides appropriations to support the operations of the contract colleges at Cornell: College of Agricultural and Life Sciences, College of Human Ecology, College of Industrial and Labor Relations, College of Veterinary Medicine, as well as the Agricultural Experiment Station. The acquisition and expenditure of these appropriations are coordinated on behalf of the contract colleges by Contract College Finance and Business Services.

Expenditures are processed through the State University of New York (SUNY) and state financial systems, and are subject to the accounting policies and procedures of SUNY, the Office of the State Comptroller, and the State Division of the Budget. These policies and procedures are, in turn, subject to the applicable, controlling provisions of state law (primarily the Finance and Education laws).

State Appropriations: Allowable and Unallowable Expenses

Expenditures on state appropriated funds must follow Cornell policies and the general rules and regulations contained herein (see the "Allowable Business Expenses" section of this document). Below are additional restrictions on the use of these funds:

Allowable

Honoraria may be paid using state funds, but must follow specific SUNY regulations. For additional information or a complete copy of the pertinent documentation, contact Contract College Finance and Business Services and consult University Policy 3.25, Procurement of Goods and Services.

Unallowable

1. Federal unallowable costs (see the "Cornell Allowable Expenses" segment and the "Appendix" section of this document)
2. Personalized items, such as letterhead, business cards, and gifts
3. Moving costs
4. Equipment leases
5. Late payment fees, unless the vendor is a non-interest eligible vendor
6. Federal or state tax, not including other taxes or surcharges on a vendor's invoice, such as those typically found on various telephone bills
7. Prepaid expenses with a length of service greater than one year

For questions regarding expenditures using state appropriations, contact Contract College Finance and Business Services.

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PRINCIPLES: RESPONSIBILITY AND AUTHORIZATION

General Comments

Certain individuals bear responsibility for different aspects of the process of transacting and classifying university expenditures. It is the responsibility of faculty, staff, and students to expend funds in a manner consistent with the missions of the university and the conditions specified by external sources, when applicable.

If, during the course of a transaction, any individual has reason to believe that the transaction is not in compliance with University Policy 3.14, Business Expenses, it is that person's responsibility to seek direction from the unit head, or refer to University Policy 3.6, Financial Irregularities, or University Policy 4.6, Standards of Ethical Conduct.

♦**Note:** The initiator and the approver of a transaction must be different individuals, in order to ensure separation of duties.

♦**Note:** In all cases, the personnel of the Division of Financial Affairs has the responsibility to audit and confirm the allowability of business expenses.

Below is a listing of individuals with a general description of their responsibilities associated with incurring business expenses.

Initiator

Before initiating a transaction on behalf of the university, it is the responsibility of the individual to assess whether the proposed business expense is in support of the university's missions. In addition, this individual has the responsibility to ensure the following:

1. Appropriate approval has been acquired, or the individual has the appropriate authority, to initiate the expenditure
2. The expenditure is a Cornell allowable business expense
3. The expenditure is
 - a. In furtherance of the university missions
 - b. Ordinary and reasonable
 - c. Within planned budgetary constraints
 - d. In compliance with any funding designations and/or guidelines
 - e. In compliance with appropriate university policies and procedures (see the "Related Resources" section of this document)
 - f. In compliance with operating unit guidelines
4. Appropriate documentation has been obtained, i.e., original receipt, item number, written quote, etc. (see the "Procedures" section of this document).

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PRINCIPLES: RESPONSIBILITY AND AUTHORIZATION, continued

Preparer of Document

This individual may or may not be the same as the initiator. The individual has the responsibility to do the following:

- Process the expenditure in compliance with appropriate university policies and procedures, and operating unit guidelines
- Record expenditures consistently and in accordance with prescribed practices
- Ensure that federal unallowable costs are coded to the proper university account with the proper object code

◆**Note:** In some cases, when the appropriate authority has been granted by the unit, the preparer may also have the responsibility to act as the reviewer.

Reviewer (Optional)

In some units, there may be an individual reviewing transactions. If so, this individual has the same responsibilities as the initiator and the preparer.

Approver

This individual has the responsibility to ensure the following:

- All processing and review steps, as stated above, have been followed
- Tax issues have been properly addressed (see the “*Tax Issues*” section of this document)
- There is no apparent conflict of interest on the part of the Approver or other individual involved in the transaction. ◆**Note:** Where a real or apparent conflict of interest does exist, additional approval is required (see the Cornell University Conflicts Policy)
- The transaction is in compliance with applicable policies and procedures

◆**Note:** Business expenses must not be approved by a person solely benefiting from the business expense, or by this individual's subordinate.

The individual who approves a transaction must have:

- For transactions with external vendors, transaction authority in accordance with University Policy 4.2, Transaction Authority and Payment Approval
◆**Note:** University transaction authority thresholds, as designated in this university policy, may be further restricted by operating unit guidelines
- For transactions within the university, unit authorization (see the “General Comments” segment of the “Procedures” section of this document)
◆**Note:** Approval, which can be a signature or a secured on-line entry, validates that the expenditure furthers the university missions, and authorizes disbursement of payment(s).

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PROCEDURES

General Comments

Operating units must identify who is authorized within each unit to initiate expenses on appropriate unit accounts. Units should also identify any processes, forms, or approvals required by the unit that are additional to, or more restrictive than, requirements defined by this or other university policies, and communicate this information to all relevant individuals within the unit. Operating units must have a written transaction authority plan in accordance with University Policy 4.2, Transaction Authority and Payment Approval (for external transactions).

Reimbursements and Payments to Vendors

Whenever feasible, a business expense (except for a travel reimbursement) should be paid by the university directly to the vendor. Requests for payments to vendors for university business expenses must be submitted to the Division of Financial Affairs in time to meet the payment terms of vendor invoices (for more information, see the Cornell University Buying Manual).

♦**Note:** For the purposes of tax reporting, a notation of citizenship and permanent address (not department address) of the payee must be included on all vouchers. For all U.S. vendors and most foreign vendors, a federal tax identification number must also be supplied.

When direct payment of a business expense to a vendor is not feasible, and reimbursement to an individual is necessary, the reimbursement request should be submitted within thirty days from the time it was incurred, including an explanation of why direct payment was not feasible.

♦**Note:** A request for expense reimbursement (including travel and extended work assignments away from the university) in excess of six months requires an additional approval by your unit dean, director, or department chair, or a direct designee. An explanation of why the expense could not be submitted earlier must also be included.

Expenditure Documentation

Goods and Services

Documentation for the purchase of goods and services should provide support for the business purpose of the expenditure, and include an explanation of the business purpose. Appropriate documentation includes original receipt or original invoice containing the date of purchase, vendor name and address, description of goods and services, quantity, unit price, any other required approval documents, and grand total of expenditures.

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PROCEDURES, continued

Proper supporting documentation for reimbursement of purchases of goods and services made online, includes a confirmation e-mail or Web acknowledgement and a packing slip or some other documentary evidence that an actual purchase was made.

Travel

Refer to University Policy 3.2, University Travel.

Business Meals

Below are two examples of how expenses for business meals (other than individual meal reimbursement related to travel) are normally incurred. In both situations, an explanation identifying the business purpose of the meal and name(s) of individual attendees or a university-identified group/committee is needed. A "Meals for Business Purposes" form is available for documenting this information (see the "Related Resources" section of this document)

- **Option 1**

Whenever possible, a detailed meal receipt with an itemized list of food and beverages should be obtained, regardless of the dollar amount of the meal. If the cost of the meal is over \$75, a detailed meal receipt is required. All meal receipts submitted for reimbursement require the restaurant's name and address, the amount of the meal charge, the date of the meal, the names of individuals served, identification of any alcoholic beverages, and the agenda and purpose of meeting.

◆**Note:** Any alcoholic beverages must be coded with the proper federal unallowable account number or by a federal unallowable object code.

◆**Caution:** Summary credit card receipts or tear tabs are not sufficient without supporting documentation for purchases over \$75.

- **Option 2**

Meals provided (on or off campus) by a caterer for a business event require an itemized invoice including caterer's name and address, date of service, location of event, and list of food and beverages served. The caterer must also be approved as a university vendor for insurance purposes and IRS reporting (see University Policy 3.25, Procurement of Goods and Services).

◆**Note:** Any alcoholic beverages must be coded with the proper federal unallowable account number or by a federal unallowable object code.

Recording Business Expenses

Unit administrators, preparers, and/or approvers are required to ensure that expenses are properly coded with the appropriate accounting information.

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PROCEDURES, continued

Appropriate Review and Approval

All expenses require the appropriate university processing form (see the “Related Resources” section of this document), appropriate documentation to support the business purpose of the expense, and an approved transaction authority signature before submitting to the appropriate university office for purchasing goods and services or processing expenditure for payment. Each unit administrator (approver) is responsible for ensuring that the expense meets the criteria of a business expense, it has been received in a satisfactory condition and manner, and has been recorded accurately in the university accounting system.

Incurring and Paying for Business Expenses

There are many methods used to purchase goods and services and to process payment for business expenses. In addition to traditional methods, purchases may be made by telephone or through the internet. Use of the **procurement card** is encouraged (see University Policy 3.25, Procurement of Goods and Services).

♦**Note:** Established university methods must be used to incur business expenses (see the tables below for examples). The authority to purchase some goods or services has been delegated by Procurement Services to other university offices. These goods and services are identified in the Cornell University Buying Manual and should be processed for payment after issuance of a direct invoice to Cornell University. In all cases, appropriate documentation and approval are required to process a business expenditure.

Purchases from University Departments

The following table depicts some different types of purchases and transactions made from university vendors:

Table 2: Processing Methods for Purchases from University Vendors

Type of Business Expense	Processing Methods		For More Information	Contact Office
	Incurring Expense	Paying Expense		
ATS – voice/data	Online forms	Direct charge to account	Various Web sites	ATS Help Desk
Campus store purchases	Account number	Direct charge to account	N/A	N/A
Cornell Distribution Center	Account number	Direct charge to account	Forms section	Stores enterprises
Facilities	Request for Service (RFS)	Direct charge to account	Forms section	See form
Media services, copy centers	Account number	Direct charge to account	DFA Web site	Unit
Payment of undergraduate student tuition/ awards	Student Bursar account and sub-code	Consolidated Bursar billings/online Bursar entry	Forms section	Office of the Bursar
University vendors	Procurement card	Direct charge to account	University Policy 3.25, Procurement of Goods and Services	Cornell Procurement Services
University vendors	Account number	Direct charge to account	Forms section	Vendor

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PROCEDURES, continued

◆**Note:** The department providing the goods or services is responsible for the following:

- Properly coding the transaction as internal (not external) sales
- Obtaining the authorization and valid account number to process the transaction

Purchases Not from University Departments

The following table depicts some different types of business expenses made from non-university vendors:

Table 3: Processing Methods for Purchases from Non-University Vendors

Type of Business Expense	Processing Methods		For More Information	Contact Office
	Incurring Expense	Paying Expense		
Business expenses under \$500	Procurement card	Direct charge to account	University Policy 3.25, Procurement of Goods and Services	Cornell Procurement Services
Various vendors including independent contractors/caterers	Purchase order/contracts	APPS	Buying Manual	Cornell Procurement Services/Disbursement Review
Items identified in the Cornell University Buying Manual	Orders and invoices	Accounts Payable Voucher (endowed funds) Standard Voucher (contract college funds)	Forms section	Division of Financial Affairs
Office of Sponsored Programs consulting agreements or subcontracts	Consulting agreement or subcontract	Accounts Payable Voucher (endowed funds) Standard Voucher (contract college funds)	University Policy 3.25, Procurement of Goods and Services	Office of Sponsored Programs
Wire transfers/foreign currency payments to vendors	Purchase order/contracts	Transfers/bank drafts/ACH transfers	Forms section	Cornell Procurement Services/Disbursement Review/Cash Management

Reimbursement for Purchases

The following table depicts some reimbursement methods for allowable business expenses:

Table 4: Reimbursement Methods for Allowable Business Expenses

Type Of Business Expense	Processing Methods		For More Information	Contact Office
	Incurring Expense	Paying Expense		
Business travel expenses (airfare, car rental, lodging, meals)	Corporate credit card, CU Travel Services Requisition Form, personal credit card	Endowed Travel/Expense Reimbursement Form (endowed funds) Contract College Travel Voucher (contract college funds)	Forms section University Policies 3.2, University Travel Cornell's corporate card policy	Cornell Procurement Services/Division of Financial Affairs

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PROCEDURES, continued

Type Of Business Expense	Processing Methods		For More Information	Contact Office
	Incurring Expense	Paying Expense		
Business meals (not while on travel status)	Procurement card	Direct charge to account	University Policy 3.25, Procurement of Goods and Services	Cornell Procurement Services
Business meals	Corporate credit card, personal credit card	Endowed Travel/Expense Reimbursement Form (endowed funds) Contract College Travel Voucher (contract college funds)	Cornell University's corporate card policy University Policies 3.2, University Travel	Division of Financial Affairs
Business travel advances	Cash Advance Request Form, Cornell University Travel Advance Form	Endowed Travel/Expense Reimbursement Form (endowed funds) Contract College Travel Voucher (contract college funds)	Forms section	Division of Financial Affairs
Non-Cornell staff travel reimbursements	Personal credit card, cash, check	Endowed Travel/Expense Reimbursement Form (endowed funds) Contract College Travel Voucher/Standard Voucher (contract college funds)	Forms section	Division of Financial Affairs

Direct Charges, Internal Billings, and Corrections

Direct charges and internal billings may be used to process interdepartmental transactions, in the event that a procurement card is not feasible. The unit processing the transaction is responsible for notifying another unit when affecting its accounts and providing appropriate documentation of the charge.

♦**Note:** The department providing the goods or services is responsible for the following:

- Properly coding the income as internal sales
- Obtaining the authorization and valid account number to process the transaction

A General Error Correction e-doc is used to correct the recording of a business expense. This form must contain appropriate documentation to support the correction of the expenditure.

Records Retention

Units must retain any supporting documentation or approvals not forwarded to central university offices to identify purpose, initiator, and approver of expenditures (see University Policy 4.7, Retention of University Records).

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PROCEDURES: TAX ISSUES

Introduction

Tax issues affect many business expenses. Tax laws, regulations, and interpretations are both complicated and change frequently and, therefore, specific rules are not listed here. Those who review and approve business expenses must understand general issues and contact the University Tax Office for guidance on specific transactions.

General Issues

Under tax law, certain transactions are not allowed. Others are subject to tax reporting, tax withholding, or both. Still others are subject to a variety of miscellaneous taxes.

Foreign Nationals

Payments to foreign nationals who perform services in the United States are not allowed unless the person is work-authorized based upon visa classifications.

Suppliers of Goods or Services

Business expenses between a supplier of goods or services and the university will be disallowed if there is a conflict of interest that creates an “excess benefit.” An excess benefit implies that the transaction is above fair market value (e.g., excessive compensation, excessive purchase price, etc.).

♦ **Caution:** Contact the University Tax Office whenever a transaction involves a potential conflict of interest.

Tax Reporting for Employees

Some business expenses must be treated as wages, subject to W-2 reporting and payroll tax withholding, including clothing and auto allowances, and all relocation and moving expenses.

Gifts of property (**not** cash) are exempt from tax if the value is minor (e.g., flowers, candy), or if the gift is in recognition of either length of service or safety and the value of the property does not exceed certain IRS thresholds (generally, \$400).

All cash awards, gift cards, or gift certificates must be reported as taxable income to employees, with the exception of qualified employee achievement awards.

Tax Reporting for Non-Employees

Report cash awards, gift cards, or gift certificates over \$75 to the Tax Office on the Gift Card/Certificate Report for inclusion in IRS Form 1099 or 1042-S database for year-end tax reporting.

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PROCEDURES: TAX ISSUES, continued

- For US citizens and US resident aliens, no IRS Form 1099 is generated unless all payment received by US citizens or US resident aliens exceed the reporting threshold of \$600 annually.
 - For foreign nationals/nonresident aliens, IRS Form 1042-S is generated for all payments received and reported. Because the IRS-required 30% tax was not withheld, the unit will be charged the 30% tax, based upon the amount of the gift card(s) or gift certificate(s) provided.
- ◆ **Note:** Business expenses may be subject to miscellaneous taxes such as sales tax, excise tax, value added tax, gross receipts tax, etc. For additional information regarding the payment of these taxes, contact the University Tax Office.

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APPENDIX: EXAMPLES OF FEDERAL UNALLOWABLE AND ALLOWABLE COSTS

Allowability on Sponsored Agreements

For costs to be allowable on sponsored awards they must:

- Be reasonable, as defined in 2 CFR 200.404, including:
 - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
 - Conform to sound business practices and arm's-length bargaining.
- Be allocable, as defined in 2 CFR 200.405, including:
 - A cost is allocable to a particular award if the goods or services involved are chargeable or assignable to that award in accordance with relative benefits received.
 - Any cost allocable to a particular award may not be charged to another award to overcome fund deficiencies, to avoid restrictions imposed by statutes, regulations, or terms and conditions of the awards, or for other reasons. However, this prohibition does not preclude shifting costs that are allowable under two or more awards in accordance with existing statutes, regulations, the terms and conditions of the awards, or university policy.
- Be necessary for the performance of the award and allocable thereto.
- Conform to the Uniform Guidance, especially the factors affecting the allowability of costs as defined in 2 CFR 200.403, or other sponsor requirements and to the award terms and conditions.
- Be consistent with university policies and procedures that apply to both sponsored and non-sponsored activities.
- Be treated consistently as a direct or indirect cost, as further defined in University Policy 3.18, Charging Directly to Sponsored Projects Costs that are Normally Considered Indirect.
- Conform to generally accepted accounting principles.
- Conform to cost sharing requirements, as defined in University Policy 1.1, Cost Sharing for Sponsored Agreements and 2 CFR 200.306.
- Have been incurred within the period of performance authorized in the award.
- Be adequately documented.

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APPENDIX: EXAMPLES OF FEDERAL UNALLOWABLE AND ALLOWABLE COSTS, continued

Additionally, it is the responsibility of the requisitioner and the requisitioner's support team, prior to acquisition, to ensure that the expense complies with the award, including budget availability and budget categorization. Budgets may be reviewed in KFS, OBIEE dashboards, or the PI dashboard. For further assistance, please contact Sponsored Financial Services.

Common Unallowable Costs

Below is a listing of some common federal unallowable costs taken from the Uniform Guidance. These costs cannot be recovered from the federal government, either as a direct charge to a federally funded account or through the application of an indirect cost rate. It may be permissible to incur these costs against university accounts (see the "Chargeable Business Expenses" section of this document). Also listed are certain allowable costs. For more information, contact the Cost and Capital Assets area of the Division of Financial Affairs.

♦**Caution:** This list is not exhaustive. It is placed here for your reference only. For more detailed information, see the Uniform Guidance, at www.dfa.cornell.edu/uniformguidance.

Table 5: Common federal unallowable costs

Section Number and Title (Full Citation: 2 CFR 200.nnn)	Excerpt of Regulation (Note: IHE=Institution of Higher Education)
.421: Advertising and Public Relations	"Costs of advertising and public relations designed solely to promote the non-Federal entity. Costs of promotional items and memorabilia, including models, gifts, and souvenirs."
.423: Alcoholic Beverages	"Costs of alcoholic beverages are unallowable."
.424: Alumni Activities	"Costs incurred by IHEs for, or in support of, alumni/ae activities are unallowable."
.426: Bad Debts	"Bad debts (debts which have been determined to be uncollectable), including losses (whether actual or estimated) arising from uncollectable accounts and other claims, are unallowable. Related collection costs, and related legal costs, arising from such debts after they have been determined to be uncollectable are also unallowable."
.429: Commencement and Convocation Costs	"Costs incurred for commencement and convocations are unallowable."
.434: Contributions and Donations	"Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities, are unallowable."
.430(h)(7): Sabbatical Leave Costs	"Costs of leaves of absence by employees for performance of graduate work or sabbatical study, travel, or research are allowable provided the IHE has a uniform written policy on sabbatical leave for persons engaged in instruction and persons engaged in research. Such costs will be allocated on an equitable basis among all related activities of the IHE."

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APPENDIX: EXAMPLES OF FEDERAL UNALLOWABLE AND ALLOWABLE COSTS, continued

Section Number and Title (Full Citation: 2 CFR 200.nnn)	Excerpt of Regulation (Note: IHE=Institution of Higher Education)
.345: Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringements	<p>"Costs incurred in connection with any criminal, civil or administrative proceeding (including filing of a false certification) commenced by the Federal government, a state, local government, or foreign government, or joined by the Federal government (including a proceeding under the False Claims Act), against the non-Federal entity, (or commenced by third parties or a current or former employee of the non-Federal entity who submits a whistleblower complaint of reprisal in accordance with 10 U.S.C. 2409 or 41 U.S.C. 4712), are not allowable if the proceeding:</p> <p>(i) Relates to a violation of, or failure to comply with, a Federal, state, local or foreign statute, regulation or the terms and conditions of the Federal award, by the non-Federal entity (including its agents and employees); and</p> <p>(ii) Results in any of the following dispositions:</p> <p>(A) In a criminal proceeding, a conviction.</p> <p>(B) In a civil or administrative proceeding involving an allegation of fraud or similar misconduct, a determination of non-Federal entity liability.</p> <p>(C) In the case of any civil or administrative proceeding, the disallowance of costs or the imposition of a monetary penalty, or an order issued by the Federal awarding agency head or delegate to the non-Federal entity to take corrective action under 10 U.S.C. 2409 or 41 U.S.C. 4712.</p> <p>(D) A final decision by an appropriate Federal official to debar or suspend the non-Federal entity, to rescind or void a Federal award, or to terminate a Federal award for default by reason of a violation or failure to comply with a statute, regulation, or the terms and conditions of the Federal award.</p> <ul style="list-style-type: none"> (E) A disposition by consent or compromise, if the action could have resulted in any of the dispositions described in paragraphs (b)(1)(ii)(A) through (D) of this section."
.437: Employees Health and Welfare Costs	<p>"Costs incurred in accordance with the non-Federal entity's documented policies for the improvement of working conditions, employer-employee relations, employee health, and employee performance are allowable."</p> <p>Cornell's interpretation of this regulation states that only costs, which are institution-wide, are allowable. Individual unit expenditures incurred for the benefit of their staff are unallowable. For example, the Employee Day event is available to all employees and, therefore would be allowable while the subsidizing of coffee for a particular unit's faculty and staff would be unallowable.</p>

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APPENDIX: EXAMPLES OF FEDERAL UNALLOWABLE AND ALLOWABLE COSTS, continued

Section Number and Title (Full Citation: 2 CFR 200.nnn)	Excerpt of Regulation (<i>Note: IHE=Institution of Higher Education</i>)
	Unallowable items in this category include, but are not limited to, gifts to departing employees, flowers, cards, and other such items.
.438: Entertainment Costs	<p>"Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency."</p> <p>This category also includes meals for which there is no bona fide, clearly documented, business purpose.</p>
.441: Fines, Penalties, Damages and Other Settlements	"Costs resulting from non-Federal entity violations of, alleged violations of, or failure to comply with, Federal, state, tribal, local or foreign laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the Federal award, or with prior written approval of the Federal awarding agency."
.442: Fund Raising and Investment Management Costs	"Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable. Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable except when associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this part."
.445: Goods or Services for Personal Use	<p>"Costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees " (e.g., spousal travel).</p> <p>"Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal awarding agency."</p>
.447: Insurance and Indemnification	"Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."
.449: Interest	"Costs incurred for interest on borrowed capital, temporary use of endowment funds, or the use of the non-Federal entity's own funds, however represented, are unallowable. Financing costs (including interest) to acquire, construct, or replace capital assets are allowable, subject to the conditions in this section."
.450: Lobbying	With limited exception, costs of lobbying activities to influence the outcomes of any federal, state, or local government action are unallowable.
.454: Membership, Subscriptions, and Professional Activity Costs	<p>"Costs of membership in any civic or community organization are allowable with prior approval by the Federal awarding agency or pass-through entity."</p> <p>"Costs of membership in any country club or social or dining club or organization are unallowable."</p>

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APPENDIX: EXAMPLES OF FEDERAL UNALLOWABLE AND ALLOWABLE COSTS, continued

Section Number and Title (Full Citation: 2 CFR 200.nnn)	Excerpt of Regulation (<i>Note: IHE=Institution of Higher Education</i>)
	"Costs of membership in organizations whose primary purpose is lobbying are unallowable."
.460: Proposal Costs	Proposal costs are the costs of preparing bids, proposals, or applications on potential Federal and non-Federal awards or projects, including the development of data necessary to support the non-Federal entity's bids or proposals. Proposal costs of both successful and unsuccessful bids and proposals normally should be treated as indirect (F&A) costs and allocated to all activities of the non-Federal entity.
.463: Recruiting Costs	Staff recruiting costs are generally allowable, and include advertising, travel, interview, testing, and similar costs. Costs must be consistent with the institution's practices, and meet the test of reasonableness. Where relocation costs have been funded and the newly hired employee resigns for reasons within the employee's control within 12 months after hire, the costs are unallowable. "Short-term, travel visa costs (as opposed to longer-term, immigration visas) are generally allowable expenses."
.467: Selling and Marketing Costs	"Costs of selling and marketing any products or services of the non-Federal entity (unless allowed under §200.421 Advertising and public relations) are unallowable."
.469: Student Activity Costs	"Costs incurred for intramural activities, student publications, student clubs, and other student activities, are unallowable, unless specifically provided for in the Federal award."
.474: Travel	Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are normally unallowable. Exceptions can be granted if unreasonable travel arrangements would result when traveling coach, the upgrade would decrease the cost, or it is required to meet the medical needs of the traveler. "The non-Federal entity must justify and document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable in such cases." "Air travel by other than commercial carrier. Costs of travel by non-Federal entity-owned, -leased, or -chartered aircraft include the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs. The portion of such costs that exceeds the cost of airfare as provided for in paragraph (d) of this section, is unallowable."

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