

**Unit:** All Units

**Category:** Purchasing

**Sub-category:** Travel and Meal Cards

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**Overview:** The Cornell Travel and Meal Card, also referred to as the T&M card, is a corporate-liability credit card that is issued in an employee's name.

**Benefits of Travel and Meal Cards:**

- All charges to the card are paid by the university; individual cardholders do not make payments and there is no annual fee.
- Card transactions are automatically added to the cardholder's Concur account, making expense reporting simpler.
- Up to \$500,000 of travel accident/life insurance is provided on common carrier airfare when it is charged to the card (see Appendix A).

**Eligibility:**

All Cornell faculty and staff members who **have not incurred a write-off (i.e., reached 180 days past due) in the past five years** on a personal-liability corporate travel card are eligible to apply for a T&M card if their position requires any of the following:

- Business travel at least twice per year
- Booking visitor travel
- Hosting business meals

**Allowable Expenses:** All charges to the T&M card must be for business purposes only and in full compliance with other university policies, particularly [University Policy 3.2, Travel Expenses](#) and [3.14, Business Expenses](#).

**Criticality:** High

**Frequency:** Monthly/Other

**Turnaround:** Other

**Processing Time:** Varies by task

**Start Date:** As triggered; Monthly or Annual basis

**How Triggered:** When travel or meal expenses are needed.

**Due Date:** Within 30-60 days after the date of travel

**Process Owner(s) / Key Parties / Contacts / Responsibilities:**

- **Units:**

**Employee (Traveler)** identifies need to secure T&M Card. Traveler completes PUR113 training and submits a T&M card request through the SSC TDX Portal. Traveler incurs business expenses and traveler/delegate completes expense report. Traveler submits expense report

within 60 calendar days after the return from travel. Traveler ensures all expenses are in accordance with Policy 3.2. Traveler provides receipts for all business expenses. Traveler reviews monthly credit cards statements and reports suspected fraud or misuse immediately.

**Employee Supervisor/Unit Representative** is responsible for approving employee(traveler) credit card application after reviewing T&M Card eligibility and completion of PUR 113. Unit then monitors outstanding travel expenses in OAS on a monthly basis. Upon submission of the travelers expense report unit KFS/Org Manager/Delegate\* reviews expenses are appropriate and reasonable. After payments are made, unit monitors and reconciles all budgetary expenses with actual. When a unit is notified, an employee is leaving, unit reviews incurred and outstanding transactions for employees offboarding. Unit submits outstanding expense reports for employees that have departed (may be in conjunction with SSC). Unit reviews T&M Cardholder listing from the SSC annually for employees business need and active status.

- **SSC:** Responsible for processing T&M Card applications by confirming supervisor in Workday and preparing credit application for signatures. SSC review expense reports for completeness and compliance with applicable policies and approves expense reports. SSC notifies University Tax Office when applicable. SSC generates annual cardholder listing (or upon request) to unit for review of employees business need or active status.
- **University Tax Office-** Reviews taxability of travel expenses and issues 1099.

\*In accordance with SLA with SSC

#### **Key Documents / Sources of Information:**

**Travel and Meal Card Request Form** – The Employee/Traveler requests a T&M card through the [SSC TDX portal](#) upon completion of [PUR113](#). The application is signed by the applicant and supervisor. The application will then be routed to Credit Card Programs for review and processing.

**Credit Cardholder agreement** – Sent directly to the applicant from Credit Card Services. Employee/Traveler is responsible for signing agreement.

**US Bank Statements/Transactions** – Statements and/or transaction review portal that is available online for cardholders. Cardholders can also view in phone application.

**KFS Reports** – Transaction detail reports, budgetary reports (Budget vs. Actuals)

**OAS Concur Reports-** Unsubmitted Monthly Expense Reports to be reviewed by unit monthly. Can be accessed through OAS Concur reports [here](#). Select Concur Travel under Dashboards then Outstanding Expenses in menu bar. You may need to right arrow to scroll to view the option for Outstanding Expenses.

**Applicable Policies and Resources:**

- [University Policy 3.4, Use of University Vehicles](#)
- [University Policy 3.6, Financial Irregularities, Reporting and Investigation](#)
- [University Policy 3.14, Business Expenses](#)
- [University Policy 3.26, Financial Internal Controls](#)
- [University Policy 3.25, Procurement of Goods and Services](#)
- [University Policy 4.2, Transaction Authority and Payment Approval](#)
- [University Policy 4.8, Alcohol and Other Drugs](#)
- [University Policy 6.6.13, Flexibility in the Workplace](#)
- [University Policy 6.13, Accommodations for Faculty and Staff](#)
- [University Policy 6.2.1, Leaves for Professors and Academic Staff](#)
- [University Policy 8.5, Risk Management for International Travel](#)
- [Human Resources Policy 6.7.13, Travel Time as Time Worked](#)
- [Cornell Travel Registry](#)
- [High Risk Travel Loaner Program](#)

## WCM-Specific

- [Finance Department Policies, Weill Cornell Medicine](#)
- [Cornell Travel Registry](#)
- [High Risk Travel Loaner Program](#)

**Training Resources in Workday Learning:**

- TRAVEL 101 - Booking Travel in Concur
- TRAVEL 102 - Creating An Expense Report in Concur
- TRAVEL 100 - Creating Your Travel Profile in Concur
- PUR 113 - Travel & Meal Card Tutorial and Exam

**System Access Needed:**

- KFS
- Unit-Specific Subsidiary Systems
- Concur
- OAS Reporting Dashboard

**Key Risks**

- Risk that T&M Cards are used for unallowable expenses.
- Risk that T&M Cards are opened without proper authorization from Supervisor and SSC/University.
- Risk from Offboarding-Employee departs university or no longer has business purpose for card.

- Risk that non-disputed/fraudulent charges are not reported to US Bank by the cardholder
- Risk that T&M Cards are not deactivated for invalid cardholders and unallowable expenses are incurred.

#### Key Controls

- Travelers supervisor reviews card application for Traveler eligibility and approves card application.
- Unit monitors outstanding expenses in OAS on a monthly basis\*
- Unit KFS Org Manager/Delegate reviews are appropriate and reasonable\*
- SSC reviews expense reports for completeness and compliance with applicable policies.
- Unit completes monthly account reconciliations (budget vs actuals) in accordance with applicable policies
- Unit monitors offboarding employees and outstanding expenses. Unit follows-up with employees prior to departure and reports changes to SSC.
- Unit reviews and validates cardholder listing from the SSC at least annually.

\*In accordance with SLA with SSC

#### Process Documented in Chronological Orders

##### 1. Employee (Traveler) identifies need to use T&M Card

- Traveler reviews [eligibility criteria](#) for T&M Card. If traveler does not meet eligibility criteria, then they would consult with their supervisor for further direction.
  - If a Traveler has a T&M card (current or past), traveler will assess whether the card is still active. If not, the traveler should reach out to SSC at [Shared-Services-Center@cornell.edu](mailto:Shared-Services-Center@cornell.edu) before reapplying.
- Traveler completes required training [PUR113](#) and passes exam in Workday.
- Traveler or unit delegate requests T&M card through [SSC TDx Portal](#).
- SSC confirms travelers supervisor in Workday and prepares credit card application for signatures.
- Traveler signs credit card application.
- Travelers supervisor reviews and approves credit card application. Units may have alternative review processes.
- Application is routed to Credit Card Programs (CCP). CCP confirms completion of PUR113.
- If PUR113 is not complete, traveler must take and provide screenshot of completion to CCP within one year. After one year, traveler must start the application process over and re-take PUR113.
- CCP issues credit card through US Bank to the traveler.
- Traveler monitors expenses and statements, alerts CCP and SSC of suspected fraud.
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**2. Traveler Expense Process:**

- Traveler completes unit pre-approval process, (if applicable).
- Traveler incurs travel business expenses in adherence with Policies [3.2](#) & [3.14](#).
- Best practices include starting an expense report with travel date in Concur before travel is taken. This allows unit monitoring to be more efficient.
- Unit monitors outstanding expenses in [OAS](#) on a monthly basis.\*
- Traveler/Delegate completes expense report in Concur.
- Traveler submits expense report within 60 calendar days after the return from travel. If expenses are submitted over 60 days after the return from travel, then the employee will be fully taxed on the amount of expenses.
- If the expense reports are not complete the unit or SSC will return to the Traveler /Delegate to make updates. The 60 days' timeframe for taxability does not reset. All expense reports must be processed within the 60 days from the date of return from travel.

**3. Expense Report Processing (Unit):**

- Unit KFS/Org Manager/Delegate reviews expenses are appropriate and reasonable.\*
- May be applicable\* at the unit, if expense report is incomplete (missing receipts, coding is incorrect, or business purpose does not meet policy, etc.), report is sent back to traveler for revisions.
- Traveler corrects any issues identified by the KFS Org Manager/Delegate and resubmits travel report within 60 calendar days after the return from travel.
- 60 day time from to submit expense report before taxability applies does not reset if expense report is returned to traveler.
- Unit monitors and reconciles expenses (budget vs. actuals) in accordance with applicable policies\*.

**4. Expense Report Processing (SSC):**

- SSC reviews expense reports for completeness and compliance with applicable policies.
- If expense report is incomplete (missing receipts, coding is incorrect, or business purpose does not meet policy, etc.), report is sent back to traveler for revisions.
- Traveler corrects any issues identified by the SSC and resubmits travel report to Unit KFS Org Manager/Delegate.
- SSC approves expense reports.
- SSC notifies University Tax Office when applicable

**5. Employee Offboarding for T&M Cards:**

- Unit is notified of employee offboarding.
- Unit notifies SSC at [Shared-services-center@cornell.edu](mailto:Shared-services-center@cornell.edu)
  - SSC terminates employee card access
- Unit reviews incurred and outstanding transactions for employees offboarding.
- Unit follows-up with employee to reconcile outstanding expenses prior to departure (when possible).

- If the employee is unable to complete expense report prior to departure, the unit may request write-offs from the SSC, or a unit delegate may submit the expense report for the terminated employee.
- SSC generates annual cardholder listing (or upon request) to unit for review of employees business need or active status. Unit certifies active employees with a business need for T&M Card and all others are removed and deactivated by the SSC.
- Unit reviews and validates cardholder listing from the SSC at least annually.
- If changes are needed, unit notifies SSC.

\*Refer to Unit Service Level Agreement with SSC for unit/SSC responsibilities.

### Appendix A

#### **Sponsored and Other Funding Sources**

While Cornell considers business travel expenses generally allowable, certain funding sources may impose additional restrictions (e.g., expenditures paid from federal, state, or sponsored funds or from restricted gifts may be subject to added conditions). When traveling on federal funds and other sponsored awards, travelers must follow the procedures for traveling on sponsored funds found on the [Travel](#) website in addition to the requirements throughout this policy and associated procedures.

#### **Risks, Safety, and Insurance**

Cornell expects travelers to be mindful of the risks to their own safety as well as the safety of any other travelers in a group. Certain restrictions apply, including, but not limited to, the use of private residences, private transportation, rental vehicles, or other forms of rental transportation. Travelers must follow the procedures outlined on the [Travel](#) website related to these topics.

#### **International Travel**

When traveling internationally, travelers must also follow [University Policy 8.5, Risk Management for International Travel](#) and [University Policy 4.22, Export and Import Control Compliance](#). Federally funded international travel is also subject to the [Fly America Act](#).

#### **IRS Accountable Plan and University Travel Expenses**

Cornell intends to comply with all applicable federal, state, and local tax laws, including IRS accountable plan rules, governing the taxability of travel expenses (e.g., meals, lodging, transportation). Only travel expenses that are paid or reimbursed in accordance with IRS accountable plan rules are non-taxable to the traveler. Travel expense rules and requirements, including a summary of rules regarding taxability, are available on the [Travel](#) website.

#### **Metrics:**

Units monitors the following:

- Business purpose of travel meets policy
- Approval of issuance and revocation of T&M Cards

- Travel Expenses are appropriate and reasonable.
- 60 days outstanding reports
- Reconciliation and monitoring of accounts
- Reviewing incurred and outstanding transaction for employees offboarding.

**Glossary of key terms/acronyms:**

**DFS** – Division of Financial Services

**KFS**: Kuali Financial System

**KFS Org Manager (Cost Object Approver)**: An individual responsible for the selection of the appropriate account, or confirming the accuracy of the account selected, and for verifying that the expenditure is appropriate for the account on a Request and Expense report.

**OAS Dashboard**: Oracle Analytics System

**SSC**: An SSC staff member responsible for reviewing and approving travel expense reports for policy compliance.

**Traveler**: A person who travels on Cornell University business.

**Traveler Delegate**: An individual identified by a traveler (Profile / Travel Settings / Travel Preferences) who can prepare trip reports on behalf of a traveler. *(Note: Travelers must still personally attest (sign) their trip reports. The attestation cannot be delegated.)*