

To: GSD Faculty

From: Nelson Wong, Controller

Subject: Harvard Business Expense and Reimbursement Policies

Date: August 9, 2024

The following highlights Harvard's key business expense and reimbursement policies. Business expenses are payments for goods and services that benefit Harvard and are necessary and appropriate in the conduct of University business. These include direct payments to vendors for goods and services and reimbursements to employees for travel, meals, and entertainment expenses related to University activities.

GUIDELINES FOR USE/PROCUREMENT OF AI TECHNOLOGY

The University has issued guidelines on the use and procurement of generative artificial intelligence (AI) tools such as Open AI's ChatGPT and Google Bard. The University supports responsible experimentation with generative AI tools but there are important considerations that need to be kept in mind when using these tools, including information security and data privacy, compliance, copyright, and academic integrity. (click here for guidelines: [AI Technology](#)).

Vendor generated AI tools must be assessed for risk by the University prior to use. If you are considering procuring generative AI tools or have any questions, please contact Computer Resources Group (CRG) at: helpdesk@gsd.harvard.edu

PURCHASES MADE FOR REMOTE HOME OFFICE

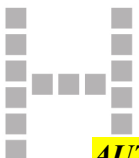
If a hardware purchase is required, the school provides every ladder faculty with research funding, which is a resource to support teaching, so we encourage you to use those funds accordingly. In order to ensure best pricing, tax exemptions and consistency with our technology platforms, we recommend that hardware purchases be made through CRG. If you would like to purchase any of these items (or propose others) using your research funding, please contact: helpdesk@gsd.harvard.edu.

HIRING INDIVIDUALS OR CONSULTANTS

In order for the University to comply with Massachusetts and federal law, Individuals providing services to the University must be properly classified as either an employee or an independent contractor. Human Resources will determine the classification after reviewing a completed independent contractor questionnaire. **Exceptions to the policy cannot be allowed.** [To view policy, click here](#)

Prior to engaging/hiring an individual (non-student), please contact Alla Armstrong to discuss the required paperwork regarding the hiring of employees.

Employees should never pay an individual directly for goods or services.



AUTHORIZED SIGNERS OF CONTRACTS

Faculty may not sign vending for service contracts on behalf of the GSD without prior review and approval by the CFO or the Administrative Dean. Please contact either with questions.

NON-HARVARD BUSINESS AND PERSONAL EXPENSES

Non-Harvard business or personal expenses cannot be charged to the Harvard Corporate Card and/or submitted for reimbursement. GSD will not reimburse for non-Harvard business expenses, even if another institution commits to reimbursing Harvard later.

GROUND TRANSPORTATION TRAVEL REIMBURSEMENT

For non-local Faculty traveling to the GSD to teach – ground transportation to/from GSD and their hotel is not a reimbursable expense.

REIMBURSEMENT DEADLINES

- 1) Reimbursement requests are to be submitted within **30 days** from the end date of a trip or the date of a non-travel expense. Employees should upload reimbursement requests and Corporate Card receipts to Concur.
 - a. Requests submitted after 30 days may incur a non-reimbursable Corporate Card late fee. University Corporate Card holders are responsible for making sure that all charges are paid in a timely basis. Cardholders are personally liable for the payment of late fees and penalties, and non-reimbursable expenses should be paid directly to Citibank.
 - b. Requests submitted 91 to 182 days after the trip completion or transaction date will be considered additional income and will be taxed accordingly.
 - c. Requests submitted 183 days after the trip completion or transaction date of the expense will not be reimbursed.
- 2) Employees who spend personal funds (i.e., not charged to the Corporate Card) cannot be reimbursed until the trip or event has occurred.

U.S. Internal Revenue Service regulations require specific documentation of business travel, meals, and entertainment expenses in addition to submitting receipts. Expense documentation must include the following information:

Who?	The name of the individual who incurred the expense & the names of other individuals who attended & their institutional affiliations
What?	What the expense entailed (e.g., business lunch, travel dinner, reception)
When?	The date travel, meal or entertainment occurred
Where?	The location including city/state/country
Why?	Topic discussed, business, research activity, or agenda & how it relates to Harvard/fund charged

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Thank you for your attention to these policies and procedures.

If you need additional information, please contact me or Heather Gallagher, at heather_gallagher@gsd.harvard.edu.