FIN-004

Travel, Meals, and Entertainment Expenses Incurred on Behalf of the University

Effective Date Sunday, January 1, 2017

Status Final

Last Revised Friday, February 13, 2026

Policy Type University

Contact Office Procurement Services

Oversight Executive
Vice President and Chief Financial Officer

Applies To Academic Division and the College at Wise.

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Reason for Policy

The University is committed to sound fiscal stewardship of funds and compliance with applicable federal and state laws. Requirements have been established for University employees and non-employees who are traveling or entertaining on behalf of the University.

Definition of Terms

Catering

Description

The activity of providing food and drink for a group of people, typically with services such as setup, staffing, and cleanup included.

Employee (4)

Description

Faculty, staff, and others (including students) identified as an employee in the University's human resources management system. Also known as the initiator or worker in the finance system.

International Travel

Description

Travel to outside of the 50 United States and the District of Columbia. NB: travel to U.S. territories and other possessions of the U.S. is considered international travel and is thus subject to the requirements of this policy.

Non-Employee

Description

An individual that is not paid through the University's human resource management system, such as a contractor, student, visiting scholar, guest, and prospective employee.

Official Purchase

Description

All purchases of goods, services, and travel expenses made with University funds which are necessary, reasonable, and directly related to the goals and mission of the University.

Reimbursement

Description

Repayment to an employee, non-employee, or student using personal funds for expenses incurred on behalf of the University.

Sponsored Program

Description

Any externally funded research, public service, or scholarly activity (including hosting or attending conferences) at the University that has a defined scope of work often including a set of specific programmatic objectives and/or deliverables, and line-item-based budget, providing the basis for sponsor expectations and awardee accountability (i.e., a reciprocal transfer of something of value). Sponsored programs are funded through grants, agreements, and contracts that include terms and conditions for the disposition of tangible properties and outcomes (e.g., equipment, records, specified technical reports, theses, or dissertations) or intangible properties and outcomes (e.g., rights in data, copyrights, and inventions). **Note:** The terms *sponsored program*, *sponsored project*, s*ponsored award*, and/or *sponsored activity* are often used interchangeably.

Supplier

Description

Any entity that provides goods or services. (Also referred to as a vendor.) For credit card transactions, commonly referred to as a merchant.

University Travel and Expense Card (T&E Card)

Description

A University credit card issued to an authorized individual to make official purchases of goods and services (that do not require competitive bidding), travel, meals, and entertainment quickly and directly.

Policy Statement

All purchases of goods, services, and travel expenses made with University funds must be necessary, reasonable, and directly related to the goals and mission of the University. Anyone who incurs an expense on behalf of the University must report and document claims for payment or reimbursement through the finance system. Compliance reviews will be performed as needed to confirm expenditures were necessary, appropriate, and within prescribed limits.

[Note: If the individual is using a University Travel and Expense Card (T&E Card) for expenses, refer to policy FIN-044: Use of the University Travel & Expense Card for more detailed information, restrictions, and guidelines for using this purchasing method.]

1. **Reimbursements:**
   Reimbursements for travel expenses must be submitted upon completion of travel, not before, and within 30 days of the date of return. For all non-travel transactions, expenses must be submitted within 30 days of incurring the expense. All T&E card transactions, regardless of type, must be submitted within 30 days of incurring the expense. Justification and approval from the employee's supervisor are required when requested in cases where the expense report submission exceeds 30 days. Per IRS guidelines, reimbursements exceeding 60 days qualify as taxable income and may be treated as such in the finance system.

   The University will not reimburse expenses that have been or will be paid by other payers. The University will not reimburse any expenses that were charged directly to a T&E Card or Purchase Order and consequently, already paid by the University.

   The reimbursement received by an individual from all sources must not exceed the total expenses incurred by that individual.

   a. ***Travel Paid by a Supplier:***
      When travel expenses for an employee will be paid in whole or in part by a supplier, the University, not the traveler, may seek reimbursement of these expenses. (For more detailed information, see policy FIN-019: Acceptance of Gifts and Special Benefits from Suppliers; Section 3, Supplier Paid Travel, and associated procedures.)
   b. ***Travel Paid by an External Organization Other than a Supplier:***
      When travel expenses for an employee will be paid by an external organization, the individual is

responsible for seeking reimbursement from that organization. If an individual is taking a trip that will be paid in part by an external organization, the University will pay only the agreed upon share of the actual expenses necessary for University business. Any incremental expense (lodging, meals, airfare, etc.) above what would have been incurred solely for University business may not be submitted for reimbursement.

Generally, expenses for official purchases may be paid with any source of funds provided it does not violate any applicable fund source restrictions. For example, limitations may apply to the use of funds from restricted gifts and sponsored programs (see RES-009: Proposal, Acceptance, and Management of Sponsored Programs); and state funds may not be used to purchase alcohol. Where a difference exists between University and fund source restrictions, the more restrictive will apply.

2. **Export Controls:**
   The University supports international travel to strengthen the University's partnerships in education and research. However, there are certain Federal regulations that must be adhered to and steps that must be taken to support a compliant trip. Requirements include, but are not limited to, obtaining prior approval for any University travel to sanctioned countries. (See FIN-043: Managing Export and Sanction Compliance in Support of University Activities for policy requirements and the University's export control website for procedures and guidance.)

   Failure to obtain prior authorization for activities subject to export control or sanction regulations may result in serious personal liability and dis-allowance of charges by the University.

3. **Catering:**
   Catering must be paid for with a purchase order or on the T&E Card. Use of personal funds for catering is not a reimbursable expense.
   a. For catering within the Charlottesville area, a purchase order using one of the University's contracted vendors must be processed through the University's catering management solution. For other local vendors not part of the University's catering management solution, the T&E card must be used.
   b. For catering outside of the Charlottesville area, a purchase order or the T&E Card may be used for payment.

4. **Companion and Non-Employee Travel, Meals, and Entertainment Expense:**
   All companion travel paid for by the University – instances when a non-employee accompanies a UVA employee – must have a bona-fide business purpose in order to qualify as tax exempt per IRS guidelines.

   a. Employee recruitment is considered official University business. Therefore, reasonable expenses incurred by a prospective employee or University employee who is directly involved in the recruitment process are reimbursable. Generally, a guest or spouse/domestic partner of a prospective employee is not required during the recruitment process and their expenses are not reimbursable. However, the inclusion of the prospective employee's spouse/domestic partner is allowable when approved in advance by the appropriate school/department/unit head.

Expenses of a prospective employee's spouse/domestic partner involved with the interview process are only reimbursable using local funds.

Spouse/domestic partner expenses and the specific position name must be identified under recruitment on any related travel reimbursement request.

[Note: Any spousal/ domestic partner expenses incurred in connection with the recruitment process are considered Nonqualified (Taxable) Expenses subject to withholding of applicable taxes.]

b. Non-recruitment companion expenses are reimbursable in instances where the non-employee is performing official University business.

Companion travel must be routed through a spend authorization review process in the finance system in order to confirm that the business purpose meets the IRS' definition of a bona-fide business purpose and to confirm the tax liability to T&E Cardholders and/or other individuals.

5. **Accommodations:**
A current employee who requires disability-related accommodations for travel must submit a request with appropriate documentation in advance of booking travel to their HR employee relations consultant. A non-employee disability-related accommodation request must be submitted with appropriate documentation in advance of booking travel to the University's ADA coordinator in the University's Office for Equal Opportunity and Civil Rights at ADACoordinator@virginia.edu.

6. **Compliance with Policy:**
Compliance with this policy is the responsibility of both the person incurring expenses on behalf of the University and those who certify compliance with these requirements by verifying funding availability and approving expenditures. Falsifying an expense report constitutes fraud and may be cause for legal action. In addition, failure to comply with the requirements of this policy and associated procedures may result in disciplinary action up to and including termination or expulsion in accordance with relevant University policies.

Direct questions about this policy to Procurement Services by emailing Travel & Expense Services (travel@virginia.edu).

Procedures

Procedures are currently being updated. Please contact Procurement Services for assistance
Employee Travel Related Expenses
Non-Employee Travel Related Expenses
Companion Expenses
Food Purchases

Related Information

FIN-044: Use of the University Travel and Expense Card).
FIN-007: Locations Requiring Use of UVA Catering
FIN-014: Academic Honorarium Payments to Non-Employees Including Short-term, Non-Immigrant Alien Visitors
FIN-019: Acceptance of Gifts and Special Benefits from Suppliers (for supplier paid travel)
FIN-043: Managing Exports of Controlled Technology to Foreign Persons and Destinations in Support of

Research and Scholarship, Section 4
PROV-010: Student International Travel
RES-009: Proposal, Acceptance, and Management of Sponsored Programs
STU-001: Use of Alcoholic Beverages and Prohibition of Other Drugs

Major Category Finance and Business Operations

Next Scheduled Review Saturday, September 2, 2028

Revision History

Updated resource names, links 2/13/26; Confirmed 9/2/25; Revised Sections 1b, 3 and 4a 6/22/22; Updated Links 3/6/20; Added Catering, ExpenseUVA, Reimbursement 5/29/19; Updated Sponsored Project to Sponsored Program 6/13/18; 4/16/18; 12/11/2017, 10/12/17; Revised 8/28/17, 4/17/17, 4/13/17, 1/1/17, 5/10/16.

Supercedes Policy Text

FIN-004: Payment or Reimbursement of Business Meals (VI.G.2 Meal Expenses); FIN-009: Payment or Reimbursement of Social Event Meals (VI.G.2 Meal Expense); FIN-016: Individuals Authorized to Approve Local Fund Exceptions to State Policies and Self-Travel (VI.A.12); FIN-030: Payment or Reimbursement of Travel Expenses (VI.G.1 Travel Expenses); VI.F.2 Restrictions on Local Funds Expenditures.

Approved By Executive Vice President and Chief Operating Officer

Approved Date Friday, January 29, 2016