

OLD DOMINION UNIVERSITY  
DEPARTMENTAL  
FINANCIAL AND ADMINISTRATIVE  
PROCEDURES AND PRACTICES MANUAL

TITLE: Meals (Non-Travel Related)

Proc #: 6-710

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**A. PURPOSE**

The purpose of this guideline is to outline the reimbursement procedures for overtime and official business meals (non-travel related). Guidelines for reimbursable meal limits are contained in Proc. 6-708. If actual expenditures are claimed, original itemized receipts must be furnished to support all charges.

**B. DESIGNATED STAFF & RESPONSIBLE DEPARTMENT(S)**

Individual travelers  
Budget Unit Directors  
Office of Finance

**C. PROCESSING CYCLE**

Daily or upon need arising for business travel

**D. REQUIRED RESOURCE MATERIALS**

Estimated Cost of Proposed Travel Form - online  
Travel Expense Reimbursement Form – online  
Business Related Meal Expense Statement - online  
Hotel Zero Balance Receipt  
Misc. Receipts

**E. GOVERNING POLICIES AND PROCEDURES**

CAPP Section 20335 – “Travel Regulations” - most recent effective date  
University Policies #1051 – Business Travel Policy  
Internal Revenue Code Sections Governing Business Expenses  
Office of Finance Policies and Procedures

**F. CROSS REFERENCE TO OTHER PROCEDURES**

CAPP Topic # 20310, “Expenditures”  
CAPP Topic # 20315, “Prompt Payment”  
CAPP Topic # 20336, “Agency Travel Processing”  
ODU Training Materials

**G. OTHER ODU OFFICES IMPACTED**

Office of Finance – Accounts Payable

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APPROVED BY: William R. Fisher

EFFECTIVE DATE: 03/20/09

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**H. INVOLVEMENT EXTERNAL TO ODU**

Vendors providing travel related goods or services to ODU employees on official University business.

**I. PROCEDURE:**

**A. Business Meals**

1. Generally, meal expenses must involve an overnight stay to qualify for reimbursement. In these instances, the traveler must adhere to the travel policies, procedures and regulations outlined earlier for overnight meals and reimbursable meal limits.
2. Individuals who are not in a travel status are eligible for meal reimbursement if they participate in a business meal. *Individuals in travel status may occasionally attend meals that qualify as business meals.* Such meals occur while the individual is on official business and **MUST**:
  - a. Include Agency Head (or designee) approval.
  - b. Involve substantive and bona fide business discussions. You must provide specific details about the benefits to the University **(REQUIRED). Failure to provide sufficient detail will result in the meal being reported as income.**
  - c. **Include the original itemized receipt. (REQUIRED) Failure to provide an itemized receipt may result in your reimbursement being denied OR the reimbursement being added to your taxable income.**
  - d. List by name all persons involved in the meal and the reason for the meal (complete the **Business Related Meal Expense Statement**). If the reimbursement is for a group of conference participants, identify the number of people fed and provide an explanation of additional meals, if necessary (i.e., coverage of walk-ins).
  - e. Business meal expenses are reimbursed for *actual expenses up to the amount shown for the applicable meal in the M&IE Rate Table*, excluding the incidental allowance.
    - Agency Heads or their designee (the Director of Finance and Accounting Operations) may authorize non-travel related business meal expense reimbursements up to 50% over the applicable per diem guideline with sufficient justification and the original, itemized receipt.

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**- Business meal reimbursements above 50% over the applicable per diem guideline are not permitted.**

f. *For individuals in travel status, the per diem allowance applicable to the business meal must be clearly excluded from the daily reimbursement.*

3. The **Business Related Meal Expense Statement** must be submitted when employees request reimbursement for themselves and others for business-related meals that are to be considered non-reportable. The following information must be contained on the form:

- a. Date (day, month, and year of the meal)
- b. Dollar amount of meal expenses (receipt required)
- c. Number of meals (i.e., you are claiming reimbursement for the group of attendees meals)
- d. Location (city and state) where meal was taken (determines the reimbursement rate)
- e. Meal taken (breakfast, lunch, dinner)
- f. Attendees (List the name, agency/company, and title of each person)
- g. Description of business discussed (purpose of the meal)
- h. Benefits to the University – you must provide a description of the benefit to the University.

**- Failure to provide sufficient detail will result in the meal being reported as income.**

i. **Certification Statement** -- by signing this form, the traveler certifies that the meal expenses claimed on the form are business-related, that they involved a substantive and bona fide business discussion related to the University's well-being, and that the meeting provided benefits to the University. Employee's signature, title, date **(required)**

4. Failure to submit the **Business Related Meal Expense Statement** will result in the delay of your travel reimbursement voucher being processed pending your submission of the required form.

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**B. Overtime Meals**

1. Reimbursement for an overtime meal for a traveler not on overnight travel status may be allowed when overtime must be worked for official business reasons.
2. An overtime meal allowance is a fixed dollar amount allowed while working or traveling in an overtime status.
3. Overtime status is when working or traveling time occurs beyond an employee's normal scheduled work hours *but not overnight*. An overtime meal allowance does not apply during overnight travel. In the case of overnight travel, per diem rates apply.
4. An overtime meal allowance is allowed when overtime worked is:
  - a. Essential to the agency's mission
  - b. Permitted by agency (departmental) policy
  - c. Approved by appropriate departmental personnel, and
  - d. In excess of the employee's normal scheduled work hours. **(Note: scheduled work hours and overtime hours worked for overtime meals must be included on the voucher when claiming overtime meal reimbursement.)**
5. In order to claim an overtime meal, the departure and arrival (return) times must be entered on the travel expense reimbursement voucher. **Vouchers submitted without departure/return times will be delayed until corrected information is provided.**
6. Agencies are required to comply with IRS regulations regarding reportable meals. **An overtime meal allowance based on the number of hours worked is considered taxable wages.**

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<b>QUALIFICATIONS AND ADDITIONAL REQUIREMENTS FOR OVERTIME MEAL ALLOWANCE</b>				
Number of hours worked or traveled ( <b>document on travel voucher</b> )	When overtime occurs	Overtime meal allowance permitted		Additional information to be documented on travel voucher
		Within official station	Outside official station	
2 or more overtime hours	<b>during</b> a normal workday	\$5.00	\$7.50	Workday and overtime start/end times
5 or more overtime hours	on a Saturday, Sunday, holiday or an alternate work scheduled day off*	\$5.00	\$7.50	Overtime start and end times
10 or more overtime hours	on a Saturday, Sunday, holiday or an alternate work scheduled day off*	\$10.00	\$15.00	Overtime start and end times

\*: Or if comparable overtime is necessitated by shift schedule or beyond a routine, scheduled 40-hour work period.

**Records Retention:**

Original travel documentation should be maintained along with the associated travel expense reimbursement vouchers in the Office of Finance agency file for three years.

**Contacts:**

For questions regarding this procedure and/or practice contact the Accounts Payable Manager at 683-6977, Accounts Payable Travel Supervisor at 683-5020.