

OLD DOMINION UNIVERSITY
ACCOUNTS PAYABLE PROCEDURE MANUAL

TITLE: Meals - Student Academic & Student Club Functions

Proc #: 6-775

I. PURPOSE

As an Agency of the Commonwealth of Virginia, Old Dominion University has a public obligation to ensure that all expenditures are essential and reasonable and that they support the mission of the University. As such, state rules prohibit expenditures for employee personal expenses, including meals, snacks and refreshments. However, there are limited circumstances in which it is considered appropriate to provide food and beverages to individuals who are not in a travel status.

The purpose of this guideline is to outline the reimbursement procedures for student academic and student club function meals that, in limited circumstances, are considered appropriate reimbursable expenditures. 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.

Individuals cannot be reimbursed for expenses paid by the University.

II. DESIGNATED STAFF & RESPONSIBLE DEPARTMENT(S)

Individual travelers
Budget Unit Directors
Accounts Payable

III. PROCESSING CYCLE

Daily or upon need arising for business travel

IV. REQUIRED RESOURCE MATERIALS

Pre-Approval Request – online in Chrome River
Expense Report – online in Chrome River
Business Related Meal Expense Statement – Accounts Payable website
Hotel Zero Balance Receipt
Misc. Receipts

V. GOVERNING POLICIES AND PROCEDURES

CAPP Section 20335 – “Travel Regulations”
University Policies #1051 – Business Travel Policy
Internal Revenue Code Sections Governing Business Expenses
Accounts Payable Policies and Procedures
Procurement Services Procedure #11-005: Purchase of Catering Services
Accounts Payable Procedure 6-708, Reimbursable Meal Limits

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VI. CROSS REFERENCE TO OTHER PROCEDURES

CAPP Topic # 20310, "Expenditures"
CAPP Topic # 20315, "Prompt Payment"
CAPP Topic # 20336, "Agency Travel Processing"
U.S. General Services Administration (GSA) CONUS and OCONUS Rates
ODU Training Materials
Chrome River Training Guide
Accounts Payable Procedure 6-708 – Reimbursable Meal Limits

VII. OTHER ODU OFFICES IMPACTED

University Departments

VIII. INVOLVEMENT EXTERNAL TO ODU

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

IX. PROCEDURE:

A. Student Academic Functions:

Academic Departments and other Academic Related areas conduct academic related programming or events where food and beverages are supplied. Food and beverages may be provided at student functions that contribute to the academic mission of the University. The events conducted are for the benefit of current and prospective students. Food and beverages provided at the commencement ceremony are included in this category. Student Academic Functions must also follow Purchase of Catering Services Procedure #11-005 to cater any event with a cost expecting to exceed \$50.

1. Such meal reimbursements **MUST**:
 - a. Include the approval from the Agency Head or designee, normally the budget unit director.
 - b. Involve substantive and bona fide contributions to the academic mission of the University. 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. Generally, where taxable income reporting is required, the individual who is responsible for collecting the required information or the individual requesting reimbursement will be considered the responsible party for taxation purposes.**
 - c. **The original itemized receipt (REQUIRED).** All original receipts and supporting documentation must be centrally maintained in

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a department file. Failure to provide an itemized receipt may result in your reimbursement being denied OR the reimbursement being added to your taxable income.

- d. List the names of all persons involved in the meal and the reason for the meal on the **Business Related Meal Expense Form**. If the reimbursement is for a group of conference participants, identify the number of people fed and provide an explanation for additional meals, if necessary (i.e., coverage of walk-ins).

NOTE: For Student Academic function meals where a listing is impractical to provide, a written explanation to that effect must be submitted with the Business Related Meal Expense Form. All other required information should be completed on the Business Related Meal Expense Form.

- e. Meal expenses for Student Academic Functions are reimbursed for *actual expenses up to the amount shown for the applicable meal based on the GSA CONUS or OCONUS rate*, excluding the incidental allowance.

Agency Heads or their designee (the Budget Unit Director or the Director of Procurement Services) may authorize meal expense reimbursements for non-travel related student academic functions up to 50% over the applicable per diem guideline **with sufficient justification**.

Meal reimbursements for Student Academic Functions above 50% over the applicable per diem guideline are not permitted.

- f. Delivery costs and a reasonable tip are reimbursable as long as the total cost does not exceed the allowable per diem for the meal.

- 2. The information reflected on the **Business Related Meal Expense Form** must be submitted for meal reimbursement requests for all Student Academic Functions that are 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., claiming reimbursement for another person's meals)
- d. Location - Provide complete address including city and state where the meal was taken. The location determines the reimbursement rate and whether an ARAMARK waiver may be required.

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- e. Meal taken (breakfast, lunch, dinner)
- f. Attendees list to include name, agency/company, and title of each person. (See note above under 1d.)
- 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 details will result in the meal being reported as income.

- i. **Certification Statement** -- by signing this form, the individual certifies that the meal expenses claimed on the form are Student Academic Function-related, that they involved substantive and bona fide contributions to the academic mission of the University, and that the function provided benefits to the University. The employee's signature, title, and date are **required**.
3. Failure to attach the **Business Related Meal Expense Form** OR provide a description of the business discussed and the benefits to the University in the comments section will delay processing and the Expense Report will be returned for correction.

B. Student Organization (Club) Functions:

The Office of Leadership and Student Involvement provides students with opportunities for involvement and support for student life and academic excellence through educational and social programming, resources and information, training and advisement.

Leadership opportunities available for students include programs, retreats and other services and publications. Other services and publications are aimed at assisting students and organizations in the exploration and refinement of their leadership abilities, and preparation to become active citizens in the community.

Participation in these programs offers students involvement in campus activities and empowers them to be successful in the roles they assume during and after college. Some of the leadership services offered include:

- Leadership Lab
- Diversity Lab
- Town Hall Meetings
- Student Leader Award Programs
- Summer Student Leader Retreat
- Freshman Summer Institute (FSI)
- LeaderShape Institute Scholarships

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- Omicron Delta Kappa - Leadership Honor Society
- Leadership Lecture Series
- Fast Facts for Leaders
- Leadership Library

The Office of Leadership and Student Involvement is also responsible for the management of close to 200 student organizations (clubs) and is responsible for directly advising several major campus organizations. Included in the student organization group are honorary, political, professional, religious, service, governing, and special interest groups which are designed to help students develop their leadership and interpersonal skills. Organizations that are directly advised by the Office of Leadership and Student Involvement staff include the campus radio station (WODU). In addition, they advise the Student Activities Council, the student programming board, the Student Government Association, the governing body for all students, and Class Councils.

The following rules apply to Student Organization “Club” Function Meals:

1. Must follow Purchase of Catering Services Procedure #11-005 to cater any event with a cost expecting to exceed \$50.
2. Food and beverages may be provided at student organization “club” functions that are approved through the recognized student umbrella organization.
3. The scheduled events are for the benefit of current and prospective students. A workshop is conducted by the Office of Leadership and Student Involvement Director or her/his designee to acquaint fiscal officers of the student umbrella organizations with the level of funding that has been approved, budget restrictions they must follow, procedures for procurement, expenditure of funds guidelines, and collection and deposit of revenues.
4. The Director of the Office of Leadership and Student Involvement is responsible for ensuring compliance with all applicable rules and regulations governing expenditures of funds including, but not limited to, all requirements discussed in this procedure
5. Meal reimbursements and/or expenditures MUST:
 - a. Include the approval from the Agency Head or designee, normally the budget unit director.
 - b. Involve substantive and bona fide contributions to the academic mission of the University in accordance with the Office of Leadership and Student Involvement’s stated mission. You must provide specific details about the benefits to the University

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REQUIRED. Failure to provide sufficient detail will result in the meal being reported as income. Generally, where taxable income reporting is required, the individual who is responsible for collecting the required information or the individual requesting reimbursement will be considered the responsible party for taxation purposes.

- c. **Include the *original itemized receipt* (REQUIRED).** All original receipts and supporting documentation should be centrally maintained in a department file. Failure to provide an itemized receipt may result in your reimbursement being denied OR the reimbursement being added to your taxable income.
- d. List the names of all persons involved in the meal and the reason for the meal on the **Business Related Meal Expense Form**. If the reimbursement is for a group of conference participants, identify the number of people fed and provide an explanation for additional meals, if necessary. i.e., coverage of walk-ins.

NOTE: For Student Club function meals where a listing is impractical to provide, a written explanation to that effect must be submitted with the Business Related Meal Expense Form.

- e. Meal expenses for Student Club Functions are reimbursed for *actual expenses up to the amount shown for the applicable meal based on the GSA CONUS or OCONUS rate*, excluding the incidental allowance.

Agency Heads or their designee (the Budget Unit Director or the Director of Procurement Services) may authorize meal expense reimbursements for non-travel related student academic functions up to 50% over the applicable per diem guideline **with sufficient justification**.

Meal reimbursements for Student Club Functions above 50% over the applicable per diem guideline are not permitted.

- f. Delivery costs and a reasonable tip are reimbursable as long as the total cost does not exceed the allowable per diem for the meal.
6. The information reflected on the **Business Related Meal Expense Form** must be submitted for meal reimbursement requests for all Student Club Functions that are 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)

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- c. Number of meals (i.e., claiming reimbursement for another person's meals)
- d. Location - Provide complete address including city and state where the meal was taken. The location determines the reimbursement rate and whether an ARAMARK waiver may be required.
- e. Meal taken (breakfast, lunch, dinner)
- f. Attendees (List the name, agency/company, and title of each person) (**See note above under 5d.**)
- 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 details will result in the meal being reported as income.

- i. **Certification Statement** -- by signing this form, the individual certifies that the meal expenses claimed on the form are Student Club Function-related, that they involved substantive and bona fide contributions to the academic mission of the University in accordance with the Office of Leadership and Student Involvement's stated mission, and that the function provided benefits to the University. The Designated Student Club Representative must provide their signature, title, and date as ***required on the form.***

- 7. Failure to submit the **Business Related Meal Expense Statement** OR provide a description of the business discussed and the benefits to the University in the comments section will delay processing and the Expense Report will be returned for correction.

- C. Should this policy conflict with Commonwealth Accounting Policies and Procedures or other University policy, the Director of Procurement Services will serve as the final authority.

Records Retention:

All original travel documentation for reimbursements processed in Chrome River must be centrally maintained in a department file for a minimum of three (3) years and/or until audited by the Auditor of Public Accounts (APA) and/or Department of Accounts (DOA) per CAPP Topic

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20310. After three years, all records may be disposed of in accordance with the University's Records Management Program.

Contacts:

For questions regarding this procedure and/or practice contact the Accounts Payable Manager at 683-4813 or the Accounts Payable Travel Supervisor at 683-5020.