

**Disbursements Office**

Meal Expense Type	Description / When to Use	Requirements
Fixed Meals (Per Diem)	IRS regulated allowable reimbursement for meals on business travel. Used for any overnight business trip with a business purpose. Not included as income for tax purposes.	<ul style="list-style-type: none"> <li>• Overnight stay</li> <li>• Itinerary</li> <li>• Travel request</li> </ul>
Taxable Income - Meal Per Diem	Food/Meal paid for by the University but included as income for tax purposes. Can be used for single day travel and/or by discretion of department.	<ul style="list-style-type: none"> <li>• Single day Travel</li> </ul>
Food (Meetings/Events)	Food/Meal paid for by the University for meetings or events. Attendees can be any combination of Ferris or Non-Ferris employees. Used for any purchase of food that will be for a group, meeting, or event.	<ul style="list-style-type: none"> <li>• Agenda</li> <li>• Attendees/Sign In</li> <li>• Itemized receipt if purchase is over \$50.</li> </ul>
Business Meal (attendees)	Food/Meal paid for by the University for purchases for vendors, contractors and other Non-Ferris employees if activities contribute to, or result from, a university related business.	<ul style="list-style-type: none"> <li>• Attendees</li> <li>• Non Ferris employee in attendance</li> <li>• Stated affiliation to Ferris is required</li> <li>• Itemized receipt (Always)</li> </ul>
Personal Expense	Any food/meal expense that is not covered by the above options. This would also include alcohol without proper authorization. Personal expenses must be paid back or covered by other aspects of report (i.e. Fixed meals or mileage).	<ul style="list-style-type: none"> <li>• Must be paid back</li> <li>• Must be included, itemized, and marked as personal in Expense Report.</li> </ul>