George Mason University

Presents

FOOD AND BEVERAGES EXPENDITURES

A Guide to Planning a Function with Food and Beverages Expenditures

Prepared by the Fiscal Services Training Department

December 2015
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December 2015
OBJECTIVES

The purpose of this training manual is to provide guidance for planning a function that includes expenditures for food and beverages. Specific objectives are to:

- Provide participants with information about the state and University policies and procedures set forth in University Policy No. 2102 “Food and Beverages Expenditures”.
- Identify the six types of University functions that qualify for food and beverages expenditures.
- Highlight the procedures involved in purchasing food and beverages for different types of events, the forms and other documentation required and the level of approval needed for each type of event, and the step-by-step instructions for completing the Food and Beverages Authorization form.
- Provide guidance on using eVA, Virginia’s electronic procurement system, to purchase food and beverages.
- Familiarize participants with the services available through Sodexo, the University’s contract caterer, and the procedures for purchasing food and beverages from Sodexo for catered functions.
- Publish a list of whom to contact for help.

RESOURCES ON THE WEB

The Fiscal Services web site provides many of the procedures, policies and forms referenced in this manual. Visit Fiscal Services at http://fiscal.gmu.edu to obtain the most current resources available to assist in completing purchases.
UNIVERSITY POLICY NUMBER 2102

“Food and Beverages Expenditures”

University Policy Number 2102 establishes policies and procedures applicable to all George Mason University organizations, faculty, staff, students, and all organizations and individuals that intend to provide food and/or beverages at University expense to Mason faculty, staff, students, or their guests. Commonwealth of Virginia rules generally prohibit the use of state funds to purchase food and beverages for employees (unless they are traveling on overnight business or working overtime.) The state’s rules are based in part on federal tax laws that define certain meals as taxable income to the employee. But of equal or perhaps even greater importance is avoiding the appearance of using public funds to feed and entertain state employees. The University has received guidance from the state that permits food and beverages expenditures in certain limited situations. The full text of Policy 2102 is available in Appendix A.

University Policy 2102 identifies six types of functions that qualify for food and beverages expenditures:

1. Business functions
2. Student Academic functions
3. Student Club functions
4. Student Athlete functions
5. Internal Training functions
6. Other Internal functions

Certain criteria must be met within these categories, and dollar amounts per person are limited to one-and-a-half times the per diem meal allowances for travel. The policy prohibits expenditures for items such as alcohol and flowers (except for commencement ceremonies and limited specific Admissions events), as well as food and beverages at internal planning and similar types of meetings.

The Food and Beverages Authorization form was created to document compliance with the policy. This form incorporates the criteria, limitations, and approvals required by the policy. The form was designed to serve as a multi-purpose document: (1) pre-event authorization, (2) a supplement to the eVA Order for invoiced events, and (3) a specialized type of Payment Request form for post-event reimbursements. Pre-printed forms are available for events catered by Sodexo while blank forms are used for other vendors and reimbursement requests. The Food and Beverages Authorization forms are available on the Fiscal Services web site at http://fiscal.gmu.edu.

All expenditures for food and beverages require the approval of the official for the departmental fund/org to which the expenditure is charged. In addition, with the exception of “Student Club Functions”, all university expenditures for food and beverages must be approved by a Senior Approving Official listed on Page 6. Approval for expenditures meeting the criteria of the “Other Internal Functions” category, as described in section IV.5 of the Food and Beverages Expenditures policy, is limited to the Chief of Staff, Senior Vice President and Provost. “Student Club functions” require the signature of the Approving Official for the Umbrella Organizations.
Food and Beverages Expenditures  

Summary of Policy 2102  

Scope

- All food and beverages, including finger food, meals, catered events, party platters, coffee, tea, and other beverages.
- Faculty, staff, students, organizations, and clubs paying from any university fund/org, including state, local or grant fund/orgs.
- Does not cover: Meals consumed by overnight travelers or employees working overtime. Food and beverages paid for directly by Mason Foundation. Events funded solely by participant fees.

Six Types of Functions

- **Business**
  Meetings with outside parties.  
  Business discussions.  
  Appropriate ratio of Mason to non-Mason attendees.  
  Example: Meals with interview candidates.

- **Student Academic**
  Events that contribute to academic mission of university.  
  Example: Refreshments at commencement ceremony.

- **Student Club**
  Functions held by student organizations that are funded through the umbrella process.  
  Example: Refreshments at student club induction ceremony.

- **Student Athlete**
  Functions for recruits, qualifying traveler(s), current student athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic staff.  
  Example: Food served at an event for athletes hosted by a coach at the start of the season.

- **Internal Training**
  Formal training sessions that last all day and continue through the meal period.  
  Formal training sessions that last half a day (beverages only.)  
  Example: Beverages at half day training session for new initiative

- **Other Internal**
  University-recognized events and events supporting University-wide initiatives.  
  Example: Annual university-wide holiday party.

Business Functions

Lunch is generally the only approved business meal for full day conferences that meet during normal business hours. Written justification is required when circumstances warrant payment for additional food and beverage service.
ratio of mason to non-mason attendees

- appropriate ratio will require judgment of senior approving official.
- ratio will vary depending on facts and circumstances of event.
- must be able to withstand public scrutiny.

  example: high ratio appropriate
            lunch with candidate for dean.
            5 mason to 1 non-mason.

  example: low ratio appropriate
            dinner with guest speaker after presentation.
            2 mason to 1 non-mason.

retreats

- purpose       training only
- location      facilities owned or leased by mason.
                exceptions require advance written approval by chief of staff, sr. vp or provost.
- duration      no overnight retreats.
                exceptions require advance written approval by chief of staff, sr. vp or provost.
- frequency     annual only

other requirements and limitations

- list of attendees
  includes the name and organizational affiliation of each attendee.
  required for all functions except student clubs.
  if list is impractical to provide, written explanation required.

- maximum amount per person
  limited to 50% over the state per diem meal allowance per travel regulations.
  limits include all service fees, taxes and gratuities.
  limits do not include nominal room rental charges that are negotiated in advance of the event and invoiced as a separate item.

- no alcohol
  state rules prohibit

- no flowers
  state rules prohibit (except for commencement ceremonies and limited specific admissions events)
Food and Beverages Expenditures

Summary of Policy 2102

- No food or beverages for goodwill or morale
  State rules prohibit.
  Based on tax laws, to prevent inclusion in taxable income.

- No food or beverages at internal planning, regularly scheduled or routine meetings
  State rules prohibit.

- No food or beverages provided as a perquisite (“perk”)
  State rules prohibit.

**Senior Approving Officials**

George Mason University officials in the positions listed below have authority to approve food and beverages expenditures for functions and events using University funds. Many of these officials have delegated approval authority to subordinates. The current list will be on the fiscal services website, below the Important Links box: Senior Approving Officials

Chief of Staff
Provost/Executive Vice President, Academic Affairs
Senior Vice President for Administration and Finance
Vice President, Communications and Marketing
Vice President, Compliance, Diversity and Ethics
Vice President, Facilities
Vice President, Government and Community Relations
Vice President, Information Technology Unit
Vice President, University Advancement and Alumni Relations
Vice President, University Life
Dean of the College of Education and Human Development
Dean of the College of Health and Human Services
Dean of the College of Humanities and Social Sciences
Dean of the Volgenau School of Engineering
Dean of the School of Law
Dean of the School of Business
Dean of the School of Public Policy, Government and International Affairs
Dean of the College of Science
Dean of the College of Visual and Performing Arts
Dean of the School for Conflict Analysis and Resolution
Assistant Vice President/Director of Intercollegiate Athletics
Director of the Krasnow Institute for Advanced Study
Associate Vice President of Research Operations
Associate Provost for Academic Administration
PROCEDURES for Functions Using OFF-Campus caterers

Any catered event or other event where food and/or beverages are provided and paid for with Mason funds, must use a caterer/vendor that is approved by Auxiliary Enterprises. A list of approved caterers is available at http://ae.gmu.edu/catering/list/. Before committing to a caterer, verify that the caterer is on the Approved Caterers List. This list changes frequently as caterers may choose to discontinue being an approved caterer. A caterer/vendor must register in eVA to be included on the Approved Caterers List.

This section addresses the procedures and forms for using approved caterers, other than George Mason University’s dining services provider, Sodexo, who also offers catering services. Given the contractual relationship between Sodexo and the University, requisition and payment procedures for Sodexo-catered functions vary from those where other caterers may be used. The Sodexo procedures are described in a separate section later in this manual.

The Food and Beverages Authorization form must be used in most cases to document compliance with the Food and Beverages Expenditures Policy when making food and/or beverage purchases. This form specifies the criteria, limitations, and approvals required by the policy. The following paragraphs present detailed explanations of the procedures for completing the Food and Beverages Authorization form and additional required information, based on the type of event, amount of purchase and the vendors’ payment methods. Quick guide checklists summarizing these procedures follow on pages 10-14. A copy of the Food and Beverages Authorization form and detailed instructions to complete the form are included on pages 15-18 of this manual. The form and checklists are also available online at the Fiscal Services Web site at http://fiscal.gmu.edu.

Requisition, Authorization and Vendor Payment Procedures

Events less than $2,000, vendor will invoice: For events costing less than $2,000 that are not catered by Sodexo, the department completes an eVA Order, a Food and Beverages Authorization form, and a listing of the names and organizational affiliations of each person to attend. If a listing is impractical to provide, a written explanation to that effect must be submitted instead. The department must complete both the “Vendor/Payee” and “Department” sections on the Food and Beverages Authorization form. Additionally, the eVA Order number must be entered in the space provided in the “Department Information” section. Care should be taken to ensure the finalized purchase order number (EP Number) and not a requisition order number is entered. After obtaining the required approval signatures on the Food and Beverages Authorization form, and before the event takes place, the department sends the approved Food and Beverages Authorization form and the list of attendees to Accounts Payable. A copy of the eVA Order may be faxed/emails to the vendor before the event and provided to the delivery person when the order is delivered. Immediately after the event, the department representative who entered the eVA order should electronically receive the order in
Food and Beverages Expenditures

eVA and forward the vendor invoice to Accounts Payable with the EP Number noted on the invoice.

Events $2,000 or greater: For events costing $2,000 or more, the department prepares an eVA order, a Food and Beverages Authorization form, and a listing of the names and organizational affiliations of each person to attend. If a listing is impractical to provide, a written explanation to that effect must be submitted instead. The approved Food and Beverages Authorization form and the list of attendees may be scanned and attached to the eVA order. A Purchasing Office Buyer will issue the purchase order to the vendor. If the vendor invoice is received by the hosting department, it should be forwarded to Accounts Payable with the appropriate EP number noted.

Events Requiring Reimbursements: For functions that will be reimbursed after the event, the department completes a Food and Beverages Authorization form prior to the event. The list of attendees should also be prepared prior to the event, if possible. The Food and Beverages Authorization form should be approved by the required officials prior to the event. If the person requesting reimbursement is a Senior Approving Official, his or her supervisor must approve the form. (Obtaining approval prior to the event eliminates the risk of paying for an unallowable event that cannot be reimbursed.) After the event, the Food and Beverages Authorization form, list of attendees, and original receipts are sent to Accounts Payable. Restaurant receipts must be itemized to show the detail of items purchased. In the event an itemized receipt is not provided by the dining facility, reimbursement requests must include an explanation to this effect and a statement that alcoholic beverages are not included in the reimbursement request. Note: A Mason student, including graduate assistants, should not pay for group Food and Beverage purchases with his/her personal funds. The Mason faculty/staff member who decided to host the event should pay for the costs with his/her personal funds and request reimbursement through the Food and Beverage process.

Student Clubs: For student club events that are not catered by Sodexo, an eVA Order is used. The eVA Order must be approved by the required Umbrella Official. Student clubs are not required to use the Food and Beverages Authorization form, and a list of attendees is not required for these events. Reimbursements may be requested using either the Payment Request form or the Food and Beverages Authorization form; however the form chosen must be signed by the required Umbrella Official. If the Food and Beverages Authorization form is used, it must be filled out completely. After the event, the Food and Beverages Authorization form or the Payment Request form is sent with original receipts to Accounts Payable. Restaurant receipts must be itemized to show the detail of items purchased. In the event an itemized receipt is not provided by the dining facility, reimbursement requests must include an explanation to this effect and a statement that alcoholic beverages are not included in the reimbursement request.

Events Funded by Participant Fees: For food and beverages provided by non-Sodexo vendors, an eVA Order is used; a Food and Beverages Authorization form is not required for these events. The department should write “Funded by participant fees” and provide the fund/org number where the fees were deposited on the eVA Order to facilitate review and processing by Purchasing and Accounts Payable. These events do not require approval by a
Senior Approving Official, a list of attendees is not required, and the dollar limitations do not apply. The state rules prohibiting use of University funds to pay for alcohol and flowers (except for commencement ceremonies and limited specific Admissions events), however, are still in effect for these events. (See below for non-allowable items.)

**Events which include alcohol, flowers, or amounts exceeding state limitations:** The Commonwealth of Virginia regulations impose certain restrictions on the use of University funds. Per person amounts for food and beverages expenditures are limited to amounts fifty-percent greater than the individual meal components in the travel per diem allowances. The University is prohibited from paying for alcohol and flowers (except for commencement ceremonies and limited specific Admissions events). Departments hosting events that include alcohol, flowers, or per person expenditures in excess of the per diem allowance must make arrangements with the vendor for separate invoices to be sent to sponsors outside the University to pay for these items.

**Special Procedures for eVA Pizza Orders:** Five pizza delivery businesses, four in Fairfax and one in Manassas, (Domino’s, Vocelli’s, Papa John’s, Manhattan Pizza and Wings-Pizza-N-Things) are eVA registered vendors and will accept an eVA purchase order (EP) in exchange for pizza. These vendors also offer discounted Mason pricing. When using these vendors, complete a **Food and Beverages Authorization** form and obtain approval signatures as required by the type of event described above. The order may be placed by phone with the vendor in advance of the desired delivery date and time so a total cost, including tip, can be determined. Prepare a noncatalog order in eVA. (See eVA Quick Reference for Noncatalog Orders at **Quick Guide**), and print two copies of the completed EP. When the pizza is delivered, one copy of the EP is given to the delivery person. The second copy, annotated with the date received, account code (73640), fund/org and appropriate signature, is sent with the completed **Food and Beverages Authorization** form (if required) and with the original receipt to Accounts Payable. Detailed procedures are in the eVA Pizza Orders quick guide in Appendix B and online under eVA resources on the Fiscal Services website at **Pizza Order Quick Guide**.

**Purchasing Charge Card (VISA/P-Card):** The P-Card is generally not authorized for food and beverage purchases, except for items purchased for resale. In unusual circumstances, a cardholder and his/her approver may request a temporary lift of the food and beverages restrictions by submitting a **P-Card Food & Beverage Restriction Waiver** and Food and Beverages Authorization form several days in advance of the event.

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The Flowchart on the following page shows the documentation and processing requirements for events where food and beverages costing less than $2,000 are planned and the vendor will invoice George Mason University for payment.
## NON-SODEXO EVENTS

### Less than $2,000, Vendor will invoice

<table>
<thead>
<tr>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dept. prepares eVA order, F &amp; B authorization form, and List of Attendees</td>
</tr>
<tr>
<td>Dept. sends eVA Order (copy) to vendor. Sends Authorization form (w/ eVA order #) and List of Attendees to Accounts Payable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vendor</th>
</tr>
</thead>
<tbody>
<tr>
<td>eVA order (copy)</td>
</tr>
<tr>
<td>Vendor prepares invoice and sends to Accounts Payable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounts Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food and Beverages Authorization</td>
</tr>
<tr>
<td>List of Attendees</td>
</tr>
<tr>
<td>Invoice</td>
</tr>
<tr>
<td>Invoice with EP # noted</td>
</tr>
</tbody>
</table>

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**After Event**

Dept. receives order electronically in eVA.

Invoice sent to A/P with EP # noted if received by department

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FOOD AND BEVERAGES CHECKLIST

(Do not use for Sodexo events)

EVENT TYPE: All, except Student Clubs and Events Funded by Participant Fees

PAYMENT METHOD: VENDOR WILL INVOICE

Required

___ eVA Order
___ Food and Beverages Authorization Form
   ___ Vendor Information Block completed
   ___ Department Information Block completed
   ___ Indicate correct fund/org to be charged
   ___ eVA Order number recorded on the Food and Beverages Authorization Form
   ___ Block checked on Food and Beverages Authorization Form for function type
   ___ Description/ Purpose of event
   ___ Estimated number of attendees
   ___ Signature of Approving Official for fund/org
   ___ Signature of Senior Approving Official (Use OSP for all grants)
___ List of Attendees
___ Cost per person within maximum amount (see table below)

* No Alcohol
* No Flowers (except for commencement ceremonies and limited specific Admissions events)
* Maximum amount per person effective October 1, 2015: in the Washington Metropolitan Area including Arlington and Fairfax Counties – Breakfast - $24, Lunch - $25.50, Dinner - $46.50; in Prince William County - Breakfast – $16.50, Lunch - $18, Dinner - $34.50; in Loudon County – Breakfast - $19.50, Lunch - $22.50, Dinner – 39.
FOOD AND BEVERAGES CHECKLIST

(Do not use for Sodexo events)

**EVENT TYPE:** All, except Student Clubs and Events Funded by Participant Fees

**PAYMENT METHOD:** REIMBURSEMENTS

<table>
<thead>
<tr>
<th>Required</th>
<th>Not Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>___ Food and Beverages Authorization Form</td>
<td>Payment Request Form</td>
</tr>
<tr>
<td>___ Vendor/ Payee Information Block completed</td>
<td>eVA Order</td>
</tr>
<tr>
<td>___ Department Information Block completed</td>
<td></td>
</tr>
<tr>
<td>___ including correct fund/org to be charged</td>
<td></td>
</tr>
<tr>
<td>___ Block checked for type of function</td>
<td></td>
</tr>
<tr>
<td>___ Description/ Purpose of event</td>
<td></td>
</tr>
<tr>
<td>___ Estimated number of attendees</td>
<td></td>
</tr>
<tr>
<td>___ Signature of Approving Official for Fund/org</td>
<td></td>
</tr>
<tr>
<td>___ Signature of Senior Approving Official (Use OSP for all grants)</td>
<td></td>
</tr>
<tr>
<td>(If a Senior or Designated Approving Official is to be</td>
<td></td>
</tr>
<tr>
<td>reimbursed, his/her supervisor’s signature is required)</td>
<td></td>
</tr>
<tr>
<td>___ List of attendees</td>
<td></td>
</tr>
<tr>
<td>___ Original receipts (itemized or statement that no alcohol costs included)</td>
<td></td>
</tr>
<tr>
<td>___ Cost per person within maximum amount (see table below)</td>
<td></td>
</tr>
</tbody>
</table>

- No Alcohol
- No Flowers (except for commencement ceremonies and limited specific Admissions events)
- Maximum amount per person effective October 1, 2015: in the Washington Metropolitan Area including Arlington and Fairfax Counties - Breakfast - $24, Lunch - $25.50, Dinner - $46.50; in Prince William County - Breakfast – $16.50, Lunch - $18, Dinner - $34.50; in Loudon County – Breakfast - $19.50, Lunch - $22.50, Dinner - $39.
FOOD AND BEVERAGES CHECKLIST

(Do not use for Sodexo events)

EVENT TYPES: STUDENT CLUBS

PAYMENT METHOD: VENDOR WILL INVOICE

Required

___ eVA Order

___ Signature of Approving Official for Fund/org

___ Signature of Approving Official for Umbrella Org.

___ Cost per person within maximum amount (see table below)

Not Required

Food and Beverages Form

Signature of Senior

Appointing Official

List of Attendees

PAYMENT METHOD: REIMBURSEMENTS

Required

___ Food and Beverages Authorization Form or Payment Request Form

___ Signature of Approving Official for Fund/org

___ Signature of Approving Official for Umbrella Organization

___ Original receipts (Itemized, or a statement that no alcohol costs included)

___ Cost per person within maximum amount (see table below)

Not Required

Signature of Senior

Appointing Official

List of Attendees

eVA Order

If Food and Beverages Form Used:

___ Vendor/ Payee Information Block completed

___ Department Information Block completed

including correct fund/org to be charged

___ Block checked for Student Club Function

___ Description/ Purpose of event

* No Alcohol

**FOOD AND BEVERAGES CHECKLIST**

*(Do not use for Sodexo events)*

**EVENTS FUNDED BY PARTICIPANT FEES**

<table>
<thead>
<tr>
<th>Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>___ eVA order</td>
</tr>
<tr>
<td>Statement “Funded by participant fees”</td>
</tr>
<tr>
<td>___ Fund/org number where fees were deposited</td>
</tr>
<tr>
<td>___ Signature of Approving Official for Fund/org</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Not Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food and Beverages Form</td>
</tr>
<tr>
<td>Signature of Senior</td>
</tr>
<tr>
<td>Approving Official</td>
</tr>
<tr>
<td>List of Attendees</td>
</tr>
<tr>
<td>Per person Limitations</td>
</tr>
</tbody>
</table>

* No Alcohol

* Per person maximum amounts do not apply
Food and Beverages Expenditures

### Food and Beverages Authorization and Payment Form

**Vendor/Payer Information**

- **Name:**
- **G Number:**
- **Address:** (number, street, apt)
- **City:**
- **State:**
- **Zip Code:**
- **Phone:**
- **Fax:**
- **Contact Person:**
- **Check if Authorization Only**

**Department Information**

- **Department Name:**
- **Phone:**
- **Fax:**
- **Fund or Org(s) to be charged:**
- **Contact Person:**

**Event Information**

- **Date:**
- **Start Time:**
- **End Time:**
- **Location:**

- **# of Attendees:**
- **X Maximum Per Person:**
- **Estimated Amount:**
- **Actual Amount:**
- **Insert amount upon event completion**

Attach list of attendees and their organizational affiliation (not required for student club functions or events funded by participant fees).

(See Administrative Policy No. 2102, “Food and Beverages Expenditures,” at Policy 2102, http://universitypolicy.gmu.edu/.

**Purpose of Event** (must meet one of the following criteria). **Please check one:**

1. **Business Function:** Expenditures necessary to conduct official University business; the ratio of GMU to non-GMU attendees is appropriate. **Lunch is generally the only approved business meal for a full-day conference that meets during normal business hours.** Written justification is required when circumstances warrant payment for additional food and beverage service.

2. **Student Academic Function:** Must contribute to the academic mission of the University. Explain under "Purpose".

3. **Student Club Function:** Funding approved through student umbrella process.

4. **Student Athlete Function:** May be provided to recruits, qualifying travelers, current student athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic Staff.

5. **Internal Training Function:** Food may be provided to participants in a formal training session that lasts all day with business conducted throughout the time of the meal. Beverages only are allowed at a training session that lasts at least half a day.

6. **Other Internal Function:** Generally reserved for University recognized events such as the annual University wide holiday party or events supporting University wide initiatives. Explain under “Purpose.” **Must be approved by the Chief of Staff, Provost or Senior VP (delegated to the Controller).**

**GMU Will Not Pay For:** Alcoholic beverages, flowers or food and beverages at internal planning or other meetings.

**Signatures:** (Lines 1, 2, and 3 for reimbursement; Lines 2 and 3 only for vendor payment)

1. **Signature of payee for Mason employee or student reimbursement only:**
   - **Printed Name:**
   - **Title:**
   - **Date:**
   - (Signature certifies that this is a necessary and appropriate expenditure that has not been nor will not be reimbursed by another party.)

2. **Signature of Approving Official OR Fund/Org OK Supervision if Payee is Approving Official for Fund/Org:**
   - **Printed Name:**
   - **Title:**
   - **Date:**

3. **Signature of Senior Approving Official:**
   - **Printed Name:**
   - **Title:**
   - **Date:**

*Not required for Student Club Functions or Events Funded by Participating Fees*  
*Senior Approving Official:*

April, 2015

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FOOD & BEVERAGE AUTHORIZATION FORM INSTRUCTIONS FOR FUNCTIONS USING OFF-CAMPUS CATERERS

In order to document compliance with the Food and Beverages Policy, the Food and Beverages Authorization form was created. This form specifies the criteria, limitations, and approvals required by the policy. A sample Food and Beverages Authorization form is included on page 15 of this manual.

The form was designed to serve as a multi-purpose document: (1) a pre-event authorization form, (2) a supplement to the eVA Order for invoiced events, and (3) a specialized type of Payment Request form for post-event reimbursements. Forms with vendor information pre-printed are available for events catered by Sodexo while blank forms are used for other vendors and for reimbursement requests. Both types of these forms are available at the Fiscal Services web site at http://fiscal.gmu.edu. They may be filled out on-line and then printed for signature approval. Listed below are detailed instructions for completing the form.

Optional Tracking Number:

This space allows the departments to enter their own tracking number if desired. If no document other than the Food and Beverages Authorization form is submitted to request payment, such as when making a reimbursement request, Accounts Payable will use the number entered in this space to record a commodity reference number in Banner, to track the expenditure on the department’s financial records. The number should be unique for each event.

Vendor/Payee Information:

Name: Enter the name of the company or person providing service or requesting reimbursement.
Address: Enter the payee’s mailing address.
G#: Enter the payee’s Mason G number, Federal Identification Number or Social Security number, if known.
Telephone and Fax: Enter the payee’s telephone and fax number, if known.
Contact Person: This will be the payee or individual who can be notified regarding billing of this event.

Department Information:

Dept. Name: Enter the department name.
Telephone: Enter the campus telephone number for the contact person. This is the number Accounts Payable should call if there are questions regarding the function.
Fax: Enter the department fax number.
Fund/org #s to be charged: Enter the fund/org number(s) the purchase will be charged to.
More than one fund/org may be charged. Indicate the amount to be allocated to each fund/org number. If more than one fund/org number is used, be sure to verify that the Senior Approving Official for each fund/org number is the same. If not, separate Food and Beverages Authorization forms are required.
On the next blank line, include the five-digit account code used to record the expense. The following Account codes are used to record Food and Beverages Expenditures:

73640 Catered meals and prepared food. This includes catering by Sodexo, other catering services such as Domino’s Pizza, and any prepared food purchased at a retail operation.

74620 Unprepared food and beverages purchased through retail locations such as Giant Foods.

73880 Meal costs incurred during business meetings, recruiting or interviews with job applicants.

73881 Meals with employment candidates.

Contact Person: Enter the name of the person that Accounts Payable should contact with questions.

Event Information:

Date: Enter the date that the food and beverages event is scheduled.

Time: Enter the time of the scheduled event.

Location: Enter the location of the scheduled event.

Number of Persons Attending: Give an estimated number of persons expected to attend the event. The actual number of attendees will be used for determining compliance with the per-person dollar limitations for food and beverages purchases.

List of attendees: Attach a list of attendees. This list includes the names of attendees and their organizational affiliation. If providing a list is not feasible, a statement to that effect is required. (A list of attendees is not required for Student Club Functions or those events Funded by Participant Fees.)

Purpose of Event:

Check the block that applies to the type of function being planned. See page 4 of the manual for a description of allowable function types. Be aware that “Other Internal Function” is generally reserved for university-recognized events or events supporting University-wide initiatives, and requires approval by Chief of Staff, Senior VP, or Provost.

Purpose: Describe the purpose of the event, the topic of discussion, or type of training provided.

Signatures:
Food and Beverages Expenditures

**Signature of Payee:**
This line is only used if the payment is a reimbursement made to a Mason employee or student.

**Signature of Approving Official for Fund/org:**
Signature card must be on file with Accounts Payable for the fund/org being charged.

**Signature of Senior Approving Official:**
For student clubs, the Approving Official for the Umbrella Organization must sign. All functions charging grants or contracts must be approved through the Office of Sponsored Programs. All other functions require the signature of the appropriate Senior Approving Official or designee. For the most up-to-date listing of Senior Approving Officials and their designees, see the Fiscal Services web site at [http://fiscal.gmu.edu](http://fiscal.gmu.edu).
PROCEDURES for Functions Using SODEXO catering

This section addresses the procedures and forms for Sodexo Services for purchasing food and beverages by all faculty, staff and student organizations at George Mason University. A copy of the Food and Beverages Authorization form, preprinted with Sodexo’s vendor/payee information, and detailed instructions to complete the form are included on pages 24-27 of this manual. Checklists to help verify correct procedures are completed are included on pages 20-23. The form and checklists are also available online at the Fiscal Services Web site at http://fiscal.gmu.edu.

The contractual relationship between George Mason University and Sodexo allows for catering events to be treated as internal functions rather than purchases of services from an external source. The Food and Beverages Authorization form is required for all events that use the services of Sodexo Catering. This form specifies the criteria, limitations, and approvals required by the policy, and serves as a pre-event invoice approval for Sodexo Services. Sodexo utilizes an event contract to record the catering order.

Sodexo Food and Beverages Procedures

Sodexo offers an online catering guide at http://www.sodexhostore.com/gmu/. Registered users may plan catering events and place orders via this system.

- **For All Events**: Sodexo will email/fax an Event Contract to departments requesting a catered event. The department then completes the Food and Beverages Authorization form, referencing the contract number on the form. The department must also prepare a list of attendees, or attach a statement that such a list is impractical to provide. The required officials must sign the form. The authorization form, signed Event Contract, and List of Attendees are then emailed/faxed to Sodexo. The catering office must receive these required documents three days prior to the event to confirm the contract. After the event, Sodexo will send all documents to Accounts Payable with the original invoice. The department will receive a courtesy copy of the invoice by fax or email from Accounts Payable. The department has five days to review the invoice and notify Accounts Payable by fax or email of any discrepancies. If no discrepancies are noted within five days, Accounts Payable will pay the invoice.

- **Student Club Events**: Because of the nature of Student Club Accounts, different regulations are followed when Sodexo provides the food and beverages. To simplify procedures, Student Clubs are required to complete only the Food and Beverages Authorization form pre-printed with Sodexo as vendor. The required Umbrella Official rather than a Senior Approving Official must sign the form. The form should be emailed/faxed to Sodexo along with the signed Event Contract. This Food and Beverages Authorization form serves as the only form of authorization by the department for this expenditure. Note that student clubs are not required to prepare a list of attendees. After the event, Sodexo will send the form to Accounts Payable with the invoice.
● **Events Funded by Participant Fees:** To simplify procedures, departments providing food and beverages at events that are funded solely by participant fees are only required to use the *Food and Beverages Authorization* form preprinted with Sodexo as vendor. The department should write “Funded by participant fees” and provide the fund/org number for deposited fees on the form to facilitate review and processing by Purchasing and Accounts Payable. This *Food and Beverages Authorization* form serves as the only form of authorization by the department for this expenditure. These events do not require approval by a Senior Approving Official, a list of attendees is not required, and the dollar limitations do not apply. The state rules prohibiting use of University accounts to pay for alcohol and flowers (except for commencement ceremonies and limited specific Admissions events), however, remain in effect for these events.

● **Events which include alcohol, flowers, or amounts exceeding state limitations:** Commonwealth of Virginia regulations impose certain restrictions on the use of University funds. Per person amounts for food and beverages expenditures are limited to no more than one-and-a-half times the individual meal components in the travel per diem allowances. The University is prohibited from paying for alcohol and flowers (except for commencement ceremonies and limited specific Admissions events). Departments hosting events that include alcohol, flowers (except for commencement ceremonies and limited specific Admissions events), or per person expenditures in excess of the per diem allowance must make arrangements with Sodexo for separate invoices to be sent to sponsors outside the University to pay for these items.

● **Events Partially Paid for by a Foundation Account:** Departments are responsible for obtaining alternative sources of payment for all unallowable expenditures. Often a department will charge these expenditures to their Mason Foundation account. Payment arrangements should be made with Sodexo prior to the event to allow generation of separate invoices for each portion of the bill. The department must also contact the Foundation prior to the event to receive an FO number. This number is used as authorization from the Foundation that funds are available. Sodexo will send the Foundation invoice directly to the department. The department should prepare a Foundation voucher, attach the Sodexo invoice, and submit the documents to the Foundation for payment. In the event Accounts Payable receives an invoice with unallowable expenditures, the allowable portion of the invoice will be paid, and the department will be notified of the unpaid items balance and directed to arrange an alternative method of payment. The department must then notify the Foundation to receive an FO number, and request Sodexo to amend the invoice to include billing for taxes. The department prepares a Foundation voucher to submit with the amended invoice to the Foundation for payment.

The flowchart found on the following page may be helpful when purchasing food and beverages through Sodexo.
SODEXO FOOD AND BEVERAGES CHECKLIST

**EVENT TYPE:** All Except Student Clubs and Events Funded by Participant Fees

<table>
<thead>
<tr>
<th>Required</th>
<th>Not Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food and Beverages Authorization Form</td>
<td>eVA Order</td>
</tr>
<tr>
<td>Event Contract Number Referenced</td>
<td>Payment Request</td>
</tr>
<tr>
<td>Department Information block filled out</td>
<td></td>
</tr>
<tr>
<td>including correct fund/org to be charged</td>
<td></td>
</tr>
<tr>
<td>Block checked for type of function</td>
<td></td>
</tr>
<tr>
<td>Description/ Purpose of event</td>
<td></td>
</tr>
<tr>
<td>Estimated number of attendees</td>
<td></td>
</tr>
<tr>
<td>Signature of Approving Official for Fund/org</td>
<td></td>
</tr>
<tr>
<td>Signature for Senior Approving Official (Use OSP for sponsored research projects)</td>
<td></td>
</tr>
<tr>
<td>List of Attendees</td>
<td></td>
</tr>
<tr>
<td>Signed Event Contract</td>
<td></td>
</tr>
<tr>
<td>Cost per person within maximum amount (see table below)</td>
<td></td>
</tr>
</tbody>
</table>

* No Alcohol
* No Flowers (except for commencement ceremonies and limited specific Admissions events)
* Maximum amount per person effective October 1, 2015:
  - in the Washington Metropolitan Area including Arlington and Fairfax Counties - Breakfast - $24, Lunch - $25.50, Dinner - $46.50;
  - in Prince William County - Breakfast – $16.50, Lunch - $18, Dinner - $34.50;
  - in Loudon County – Breakfast - $19.50, Lunch - $22.50, Dinner - $39

NOTE:
Final confirmation of a contract with Sodexo must be completed a minimum of three (3) days in advance of an event or the catering service is subject to cancellation.

Full confirmation includes:
  - Signed Event Contract
  - Correctly completed Food and Beverages Form with authorized signatures
  - List of Attendees
**SODEXO FOOD AND BEVERAGES CHECKLIST**

**EVENT TYPE: STUDENT CLUBS**

<table>
<thead>
<tr>
<th>Required</th>
<th>Not Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>____ Food and Beverages Authorization Form</td>
<td>Signature of Senior</td>
</tr>
<tr>
<td>____ Event Contract Number Referenced</td>
<td>Approving Official</td>
</tr>
<tr>
<td>____ Department Information block filled out</td>
<td>List of Attendees</td>
</tr>
<tr>
<td>including correct Fund/org to be charged</td>
<td>eVA Order</td>
</tr>
<tr>
<td>____ Block checked for Student Club Function</td>
<td>Payment Request</td>
</tr>
<tr>
<td>____ Description/ Purpose of event</td>
<td></td>
</tr>
<tr>
<td>____ Estimated number of attendees</td>
<td></td>
</tr>
<tr>
<td>____ Signature of Approving Official for Fund/org</td>
<td></td>
</tr>
<tr>
<td>____ Signature of Approving Official for Umbrella Organization</td>
<td></td>
</tr>
<tr>
<td>____ Signed Event Contract</td>
<td></td>
</tr>
<tr>
<td>____ Cost per person within maximum amount (see table below)</td>
<td></td>
</tr>
</tbody>
</table>

* No Alcohol
* Maximum amount per person effective October 1, 2015: in the Washington Metropolitan Area including Arlington and Fairfax Counties - Breakfast - $24, Lunch - $25.50, Dinner - $46.50; in Prince William County - Breakfast – $16.50, Lunch - $18, Dinner - $34.50; in Loudon County – Breakfast - $19.50, Lunch - $22.50, Dinner - $39

**NOTE:**

Final confirmation of a contract with Sodexo must be completed a minimum of three (3) days in advance of an event or the catering service is subject to cancellation.

Full confirmation includes:
- Signed Event Contract
- Correctly completed Food and Beverages Form with authorized signatures
- List of Attendees
SODEXO FOOD AND BEVERAGES CHECKLIST

**Events Funded by Participant Fees**

<table>
<thead>
<tr>
<th>Required</th>
<th>Not Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>____ Food and Beverages Authorization Form</td>
<td>Payment Request</td>
</tr>
<tr>
<td>____ Event Contract Number Referenced</td>
<td>Signature of Senior</td>
</tr>
<tr>
<td>____ Department Information block filled out</td>
<td>Approving Official</td>
</tr>
<tr>
<td></td>
<td>List of Attendees</td>
</tr>
<tr>
<td></td>
<td>Dollar limitations per person</td>
</tr>
<tr>
<td>____ Statement “Funded by participant fees”</td>
<td></td>
</tr>
<tr>
<td>____ Fund/org number where fees were deposited</td>
<td></td>
</tr>
<tr>
<td>____ Signature of Approving Official for Fund/org</td>
<td></td>
</tr>
<tr>
<td>____ Description of event</td>
<td></td>
</tr>
<tr>
<td>____ Signed Event Contract</td>
<td></td>
</tr>
</tbody>
</table>

* No Alcohol
* Per person maximum amounts do not apply

**NOTE:**

Final confirmation of a contract with Sodexo must be completed a minimum of three (3) days in advance of an event or the catering service is subject to cancellation.

Full confirmation includes:
- Signed Event Contract
- Correctly completed Food and Beverages Form with authorized signatures
- List of Attendees
Food and Beverages Expenditures

Food and Beverages Authorization Form - Sodexo

Vendor/Payee Information

Name: Sodexo/GMU Dining Services
Address: MSN 569
Phone: 993-3302 Fax: 993-3327

Note: This authorization form, signed catering contract sheet, and list of attendees must be received three (3) days prior to event to ensure service.

Department Information

Department Name: 
Phone: 
Fax: 
Fund/Org#(s) to be charged: 
Sodexo Contract Number: 
Contact Person: 

Event Information

Date: 
Time: 
Location: 

# of Attendees: 
Estimated Amount: 

Attach list of attendees and their organizational affiliation (not required for student club functions or events funded by participant fees).

Purpose of Event (must meet one of the following criteria):

See University Policy No. 2102, University Policy 2102, Food and Beverages Expenditures.

Please check one:

1. Business Function: Officials whose signatures appear below certify that these food and beverages expenditures are necessary to conduct official University business, and the ratio of GMU to non-GMU attendees is appropriate. Explain topic of discussion under “Purpose.”
2. Student Academic Function: Must contribute to the academic mission of the University. Explain under “Purpose.”
3. Student Club Function: Funding approved through student umbrella process.
4. Student Athlete Function: May be provided to recruit, qualifying travelers, current student athletes and athletic staff as approved by Mason's Compliance and/or Senior Athlete Staff.
5. Internal Training Function: Food may be provided to participants in a formal training session that lasts an entire day. Beverages only are allowed at a training session that lasts at least half a day. Describe type of training conducted under “Purpose.”
6. Other Internal Function: This category is generally reserved for University-recognized events, such as the annual University-wide holiday party or events supporting University-wide initiatives. Explain under “Purpose.” Must be approved by the Chief of Staff, Senior VP, or Provost.

“Purpose”: Please describe the purpose of your event, the topic of discussion, or type of training provided:

GMU Will Not Pay For: Alcoholic beverages, flowers, or food and beverages at internal planning or other meetings.

Signatures

Signature of approving official in FoodOrg: 
Signature of Senior Approving Official: 

*Not required for Student Club Function or Event; funded by participant fees.

**Senior Approving Officials: http://bea.gmu.edu/Procedures/SeniorApprovingOfficials.pdf

Distribution: Fax or mail signed authorization, signed event sheet, and list of attendees to Sodexo, Fax 993-3327; MSN 569

March 2013
FOOD & BEVERAGES AUTHORIZATION FORM INSTRUCTIONS FOR SODEXO-CATERED EVENTS

In order to document compliance with the Food and Beverages Policy, the Food and Beverages Authorization form was created. This form specifies the criteria, limitations, and approvals required by the policy.

A pre-printed form used for Sodexo purchases is available at the Fiscal Services web site at http://fiscal.gmu.edu/accountspayable/use-sodexo/. It may be filled out on-line and then printed for signature approval. A sample of the Sodexo Food and Beverages Authorization form is included on page 25 of this manual. Listed below are detailed instructions for completing the form.

Contract Number:

This space is used for recording the Event Contract Number that is provided by Sodexo upon booking an event. This number serves as a cross-reference between the Event Contract and the Food and Beverages Authorization form, and will be recorded by Accounts Payable in the Commodity Reference field in Banner, to assist in reconciliation of financial reports. The number should be unique for each event.

Vendor/Payee Information:

This section is pre-completed on the Sodexo version of the Food and Beverages Authorization form.

Department Information:

Dept. Name: Enter the department name.
Telephone: Enter the campus telephone number for the contact person. This is the number Accounts Payable should call if there are questions regarding the function.
Fax: Enter the department fax number.
Fund/org number(s) to be charged: Enter the fund/org number(s) the purchase will be charged to. More than one fund/org may be charged. Indicate the amount to be allocated to each fund/org number. If more than one fund/org number is used, be sure to verify that the Senior Approving Official for each fund/org number is the same. If not, separate Food and Beverages Authorization forms are required. If a portion of the cost of the event will be paid by another entity (e.g. Mason Foundation), do not include that portion on the form.
On the next blank line, include the five-digit account code that should be used to record the expense. The account code used to record Food and Beverage Expenditures catered by Sodexo is 73640.

Contact Person: Enter the name of the person that Sodexo or Accounts Payable should contact with questions.
Event Information:

**Date:** Enter the date that the food and beverages event is scheduled.

**Time:** Enter the time of the scheduled event.

**Location:** Enter the location of the scheduled event.

**Number of Persons Attending:** Give an estimated number of persons expected to attend the event. The actual number of attendees will be used for determining compliance with the dollar limitations for food and beverages purchases.

**List of Attendees:** Attach a list of attendees. This list includes the names of attendees and their organizational affiliation. If providing a list is not feasible, a statement to that effect is required. (A list of attendees is not required for Student Club Functions or those events Funded by Participant Fees.)

Purpose of Event:

Check the block that applies to the function being planned. See page 4 of the manual for a description of allowable function types. Be aware that “Other Internal Function” is generally reserved for university-recognized events or events supporting University-wide initiatives, and requires approval by Chief of Staff, Senior VP, or Provost.

**Purpose:** Describe the purpose of the event, the topic of discussion, or type of training provided.

Signatures:

**Signature of Approving Official for Fund/org:**
Signature card must be on file with Accounts Payable for the fund/org being charged.

**Signature of Senior Approving Official:**
For student clubs, the Approving Official for the Umbrella Organization must sign. All functions charging grants and contracts require approval through the Office of Sponsored Programs. All other functions require the signature of the appropriate Senior Approving Official or designee. For the most up-to-date listing of Senior Approving Officials and their designees, see the Fiscal Services web site at [http://fiscal.gmu.edu](http://fiscal.gmu.edu).
PROCEDURES FOR MULTIPLE FOOD SERVINGS

Departments sometimes make arrangements with Sodexo to cater a function that includes multiple food servings (e.g., an all-day workshop that includes breakfast, lunch, and an afternoon snack.) Departments may prepare one Food and Beverages Authorization form for the entire function by following the procedures described below.

1. Sodexo creates a separate event contract each time food is served. Sodexo will email/fax the event contracts with the contract numbers and cost for each event associated with the function.

2. All events that will be billed on one invoice can be included on a single Food and Beverages Authorization form. The department must contact Sodexo to assure that all events will be included on one invoice. Multiple events that will be billed on separate invoices will require more than one Food and Beverages Authorization form.

3. List all of the contract numbers in the upper right section of the Food and Beverages Authorization form.

4. Enter the date(s), time(s) and location(s) for the entire function on the form.

5. Verify that the dollar amount does not exceed the total per person amount authorized by the Food and Beverages policy (see applicable checklist for allowable amounts). This information may be obtained from the event contracts.

6. Have the Senior Approving Official sign the Food and Beverages Authorization form for the entire function.

8. Submit the Food and Beverages Authorization form, list of attendees and signed contracts to Sodexo at least three days prior to the events.
# Whom To Call For Help

<table>
<thead>
<tr>
<th>Department</th>
<th>Name &amp; Title</th>
<th>Type of Assistance</th>
<th>Phone</th>
<th>Mail Stop</th>
<th>Email @gmu.edu</th>
</tr>
</thead>
</table>
| Accounts Payable            | Quyen Le
Associate Director, Accounts Payable       | All vendor invoices and reimbursements                      | 3-2656 | 3C1       | qle2           |
| Accounts Payable            | Main Number and Email                             | All vendor invoices and reimbursements                      | 3-2580 | 3C1       | acctpay        |
| Fiscal Services Policy and Communications | Maureen Strauch
Director, Fiscal Policy and Communications
Heather Strange
Fiscal Training Manager | Fiscal policies
Training schedules and materials                  | 3-2620 | 4B2       | mstrauch     |
| Fiscal Services             | Lisa Kemp
Controller                                      | Fiscal policies and approvals                              | 3-2660 | 4B2       | fiscal         |
| Sodexo Catering            | Louise Svahnqvist
Catering Director                                  | Sodexo Catering                                            | 3-3020 | 2F8       | catering       |
| Sodexo Online              | [catering.gmu.edu](mailto:catering.gmu.edu)       | Online ordering & approval                                  | 3-3302 | 2F8       | catering       |
University Policy Number 2102

Categorized: Financial

Responsible Office: Fiscal Services

Food and Beverage Expenditures

Policy Procedure:

- Food and Beverage Expenditures Guide
- Food and Beverages Checklist

Related Law & Policy:

- Policy 2101: Travel Authorization and Reimbursement
- Policy 6: Student Organizations and Activities Financial Policies and Purchasing Procedures

I. SCOPE

The policies and procedures provided herein apply to all George Mason University organizations, faculty, staff, students and all organizations and individuals that intend to provide food and/or beverages and any related services to GMU personnel (faculty and staff), students, or their guests at university expense.

The provisions of this policy do not apply to events or functions at which food and beverages expenses are paid solely from participant fees or to residence hall events that cost less than $100 per event.

II. POLICY STATEMENT

As an Agency of the Commonwealth of Virginia, George Mason 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. There are limited circumstances in which it is considered appropriate to provide food and beverages to personnel who are not in travel status. (See University Policy Number 2101, Travel Authorization and Reimbursement, for rules regarding meals and other expenses while on overnight travel.)
III. RESPONSIBILITIES

Approving Officials for departmental funds and organizations to which food and beverage expenditures are charged have the responsibility to determine that such expenditures constitute a proper use of state funds and that they meet the provisions of this policy.

The Senior Approving Officials have the responsibility to review and monitor the functions and events that they approve. Such approval will certify that the expenditure is appropriate and meets the provisions of this policy.

The Associate Vice President and Controller has the responsibility to administer and oversee the provisions of this policy as they pertain to the proper use of university funds.

IV. GUIDELINES FOR APPROPRIATE FOOD AND BEVERAGES EXPENDITURES

The functions or events at which it is considered appropriate for food and beverages to be served to University personnel are limited to the following:

   Food and beverages may be provided at business meetings that involve substantive and bona fide business discussions with an outside party or parties in attendance. The primary beneficiaries of such functions are the non-GMU attendees. As such, the ratio of GMU to non-GMU attendees must be appropriate to the circumstances of the event. Meals at which interview candidates are hosted are included in this category. (See section IX of this policy.) Business meals are not an allowable charge on federally sponsored funds.

2. Student Academic Function.
   Food and beverages may be provided at student functions that contribute to the academic mission of the University. Current and prospective students are the primary beneficiaries at such events. Food and beverages provided at the commencement ceremony are included in this category.

3. Student Club Function.
   Food and beverages may be provided at functions that are approved in accordance with the University’s Administrative Policy No. 6, Student Organizations and Activities Financial Policies and Purchasing Procedures.

4. Student Athlete Function.
   Food and beverages may be provided to recruits, qualifying traveler(s), current student athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic staff.

5. Internal Training Function.
   Food and beverages may be provided to participants of a formal training session that lasts all day when business is conducted through the time of the meal. Beverages only may be provided at a training session that lasts at least half a day. Departmental retreats may be
included in this category provided they are conducted primarily as training functions, are held at a University-owned facility, do not require overnight lodging, and do not occur more frequently than annually. (See section IX of this policy.) University employees are the primary beneficiaries at such functions.

6. Other Internal Function.
This category is generally reserved for University recognized events, such as the annual University-wide holiday party or events supporting University-wide initiatives. Approving officials for these events are limited to the Chief of Staff, Senior Vice President and Provost.

V. REQUIREMENTS AND LIMITATIONS

This policy establishes the following requirements and limitations regarding appropriate expenditures for food and beverages:

(1) Food and beverages may be provided only at functions or events that meet the criteria listed in section III of this policy.

(2) The actual cost per person for food and beverages, including any related service fees or gratuities, may not exceed the per diem amount allowed for business meals as established under Commonwealth of Virginia regulations. These meal rates are available at the Fiscal Services website. The per diem rates are listed by locality and include individual components for breakfast, lunch and dinner. These individual component meal rates may be increased up to 50% for all functions allowed under this policy.

(3) A listing of the names and organizational affiliations of each person in attendance at events at which food and beverages are provided must be submitted as documentation to support payment. If a listing is impractical to provide, a written explanation to that effect must be submitted.

(4) Food and beverages may not be provided to promote goodwill or boost morale. This restriction is based on current tax laws and is intended to avoid the necessity of including the value of such meals in an employee’s taxable income. This restriction, however, does not prohibit the University from providing food and beverages of minimal value to employees at occasional events such as the annual University wide holiday party.

(5) Food and beverages may not be provided at planning meetings, regularly scheduled or routine meetings, or as a perquisite.

(6) Documentation to support food and beverage expenditures at functions that are training retreats must include a description of the type of training provided.

(7) Reimbursement requests for business meals must be supported by an original itemized receipt.

(8) Alcoholic beverages and flowers may not be provided at University expense.

December 2015
VI. REQUIRED APPROVALS

All expenditures for food and beverages require the approval of the official for the departmental fund or organization to which the expenditure is charged. In addition, with the exception of “Student Club Functions,” as described in section IV.3 of this policy, all university expenditures for food and beverages must be approved by the President or one of the Senior Approving Officials listed below. Approval for expenditures meeting the criteria of the “Other Internal Functions” category, as described in section IV.5 of this policy, is limited to the Chief of Staff, Senior Vice President and Provost. When a Senior Approving Official uses personal funds for food and beverages provided on behalf of the University, the official’s supervisor must approve the related reimbursement request.

VII. SENIOR APPROVING OFFICIALS

Chief of Staff
Provost/Executive Vice President, Academic Affairs
Senior Vice President for Administration and Finance
Vice President, Communications and Marketing
Vice President, Compliance, Diversity and Ethics
Vice President, Facilities
Vice President, Government and Community Relations
Vice President, Information Technology Unit
Vice President, University Advancement and Alumni Relations
Vice President, University Life
Dean of the College of Education and Human Development
Dean of the College of Health and Human Services
Dean of the College of Humanities and Social Sciences
Dean of the Volgenau School of Engineering
Dean of the School of Law
Dean of the School of Business
Dean of the School of Public Policy, Government and International Affairs
Dean of the College of Science
Dean of the College of Visual and Performing Arts
Director of the School for Conflict Analysis and Resolution
Director of Intercollegiate Athletics
Director of the Krasnow Institute for Advanced Study
Associate Vice President of Research Operations
Associate Provost for Enrollment Planning and Administration

VIII. RATIO OF GMU TO NON-GMU ATTENDEES

For business functions at which outside parties are in attendance, the appropriate ratio of GMU to non-GMU attendees may vary depending on the facts and circumstances of the event. Consideration of the following examples may be useful when making such determinations.
Example 1 – High Ratio Appropriate
The interview process for a high level position, such as dean or director, frequently includes a meal at which the candidate is hosted. An appropriate ratio of GMU to non-GMU attendees at such a meeting might be five-to-one or higher, depending on the organizational level of the position and other factors. GMU representatives at these events typically include other deans, directors, vice presidents, or other officials. This ratio would be considered appropriate and consistent with current recruitment practices at other public universities.

Example 2 – Low Ratio Appropriate
Outside speakers are sometimes guests at a meal at the University’s expense following their lecture or presentation. The appropriate ratio of GMU to non-GMU attendees at such events would typically be no higher than two-to-one. In these circumstances, a higher ratio would be difficult to support in a public scrutiny test.

IX. TRAINING RETREATS

The determination of whether a departmental retreat is an appropriate internal training function at which food and beverages may be provided will require consideration of the factors surrounding the event.

Purpose
Departmental retreats must be conducted primarily as training functions. The type of training provided will depend on the particular department involved. Retreats that are essentially planning meetings, however, regardless of the location or other factors, cannot be considered to be training events, and are not appropriate functions for food and beverage expenditures.

Location
In order to limit expenditures for rental facilities, retreats should be held at properties owned or leased by GMU. Retreats held at other locations require advance written approval by the Chief of Staff, Senior Vice President, or Provost.

Duration
Retreats involving overnight lodging, regardless of any other factors surrounding the event, are not permitted unless approved in advance by the Chief of Staff, Senior Vice President, or Provost.

Frequency
Training retreats may not be held more often than annually.

X. EFFECTIVE DATE AND APPROVAL

The policies herein are effective July 1, 2002 and were revised September 2010. This administrative policy shall be reviewed and revised annually to become effective at the beginning of the university’s fiscal year.
Approved:

_/S_/  
Maurice W. Scherrens  
Senior Vice President

_/S_/  
Peter N. Stearns  
Provost

Date approved: February 10, 2003

Revision approved: October 18, 2010

Revised: August 1, 2012
Revised: February 11, 2013
eVA Pizza Orders

Five Fairfax pizza delivery businesses, four in Fairfax and one in Manassas, are eVA registered vendors who will accept an eVA purchase order (EP) in exchange for pizza. These vendors also offer discounted Mason pricing. Papa John’s requires that orders be placed at least 24 hours in advance and that the eVA order (EP) be faxed/emailed before pizza order goes out for delivery.

**Wings-Pizza-N-Things** (Prince William campus)
Vendor # VS0000146370
10945 George Mason Circle
Manassas, VA 20111
Phone: 703-581-7260

**Domino’s Pizza** (Fairfax campus)
Beltway Pizza, Inc.
Vendor # E73414
10647A Braddock Road
Fairfax, VA
Phone: 703-352-0990

**Manhattan Pizza Mason** (Fairfax campus)
Fairfax campus
Vendor # VS0000120358
4441 George Mason Blvd, Rm 1104
Fairfax, VA
Phone: 703-993-5000

**Papa John’s Pizza** (Fairfax campus)
gmgpapajohns@gmail.com
Vendor # E88521
9929 Main Street
Fairfax, VA
Phone: 703-352-0700/Fax: 703-352-3133

**Vocelli’s Pizza** (Fairfax campus)
Ek Omkar Inc.
Vendor # VS0000076319
11725 Lee Hwy
Fairfax, VA
Phone: 571-321-0858
Procedures for eVA Pizza Orders:

1. Complete Food and Beverages Authorization and Payment (F&B) form (when required) and obtain necessary signatures. Approved form and list of attendees may be scanned and attached to eVA order.

2. Telephone the pizza business with order specifics (i.e., number of pizzas, delivery time, etc.). Request Mason discount, and ask for total order price. This call may be completed well in advance of the desired delivery day/time and must be completed at least 24 hours in advance for Papa John’s orders.


5. Uncheck use P-card box if checked.

6. In full description box, enter pizza order for ________ (event).

7. Use drop down next to commodity code to select other, enter 37500 and select.

8. Use the drop down next to supplier to select other.

9. Enter pizza in search. Select Beltway Pizza for Domino’s or Papa John’s (first listing) or Vocelli Pizza #151.

10. Enter 1 in Quantity and total cost of order (including tax and tip) in Price box.

11. On Accounting Details page, enter account code 73640 and appropriate fund/org.

12. Once approved, print a copy of completed order (EP number). Fax/email to Papa John’s using contact information above. Papa John’s will not deliver pizza until faxed eVA order is received.

13. Provide a copy of the eVA order (EP) to the pizza delivery person.

14. Within 24 hours of delivery, log into eVA. Locate the order from the Approved folder and select the PR#. Select Receive, select Accept All and select Submit.

15. If not previously attached to eVA order, send Food and Beverages Authorization form with EP# noted and list of attendees to Accounts Payable, MSN 3C1, acctpay@gmu.edu.

March 2015