University Policy 2102

ALL Mason faculty, staff, students, organizations and individuals that intend to provide food, beverage and related services at the University’s expense must:

• Ensure that all expenses are essential, reasonable, and support the mission of the university.
• Limited to appropriate functions or events as determined by the University
• Cost may not exceed per diem maximums established by the Commonwealth
• Provide appropriate documentation (receipts, list of attendees, etc.) for authorizations and payments
The following expenditures are prohibited for all events (including functions that are exempt from Policy requirements):

- Alcoholic beverages
- Flowers (except for commencement ceremonies and specific Admissions events)
- Food/beverage for internal planning, regularly scheduled or routine meetings
- Food/beverage as a way to boost morale or promote goodwill
- Employee personal expenses, including meals, snacks and refreshments.
Virginia Sales & Use Tax

• Purchases using State Funds are exempt from sales and use taxes including those catered by Sodexo, as long as the event: (a) supports the mission of the university and (b) is considered essential to the operation of the university.

• Events supported by participant funds are also tax exempt provided they meet the criteria listed above.

• Food, meals or catering is NOT exempt from the sales and use tax if paid for with personal funds (i.e., personal credit/debit card or cash).

Basic and city-specific maximum per diem rates for meals and incidental expenses have been established by the U.S. General Services Administration (GSA).

Meal per diem rates

Non-travel related meals, which fall into one of the 6 approved functions or exempt categories, may utilize the per diem maximum (1.5x) for the location, as noted below*.

<table>
<thead>
<tr>
<th>Washington Metro (Arlington/Fairfax)</th>
<th>Prince William County &amp; Front Royal</th>
<th>Loudoun County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast - $27</td>
<td>Breakfast - $19.50</td>
<td>Breakfast - $21.00</td>
</tr>
<tr>
<td>Lunch - $28.50</td>
<td>Lunch - $21.00</td>
<td>Lunch - $24.00</td>
</tr>
<tr>
<td>Dinner - $51.00</td>
<td>Dinner - $34.50</td>
<td>Dinner - $39.00</td>
</tr>
</tbody>
</table>

*Maximum gratuity is 15% (If gratuity is automatically added to your bill, the total gratuity cannot exceed 20%)
Responsibilities

Event/Department Coordinators
• Responsible for determining the purchase is within policy and obtaining the appropriate approval prior to the event.

Fund/Org Approvers
• Authorizes payments on behalf of the Fund/Org being charged and is responsible for ensuring expenses are a proper use of state funds in accordance with policy.

The following provisions must be obtained when making a Food and Beverage purchase:
✓ Prior approval for purchase
✓ Detailed description of event and purpose of purchase
✓ List of Attendees and affiliation/non-affiliation with Mason (as required)
✓ Itemized final receipt/invoice
✓ Appropriate fund/org approval

ALL will be held accountable for the appropriate use of state funds
Food and Beverage **exempt** functions

Some provisions of the Food & Beverage Policy do not apply to the following events

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Participant Funded</strong></td>
<td>Events or functions at which food and beverages expenses are paid solely from participant fees</td>
</tr>
<tr>
<td><strong>Resident Hall Events</strong></td>
<td>Residence hall events that cost less than $100 per event</td>
</tr>
<tr>
<td><strong>Intercollegiate Athletics</strong></td>
<td>(ICA) pre/post game meals within per diem maximums related to home competitions</td>
</tr>
<tr>
<td><strong>Student Focused events that cost less than $2000</strong></td>
<td>per event that are within per diem maximums and primarily benefit Mason prospective students, students and student athletes</td>
</tr>
<tr>
<td><strong>Meals within per diem maximums provided to students who are required to be on campus when Mason meal plans are not available</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Meals within per diem maximums provided to performers and other visitors in conjunction with contractual requirements.</strong></td>
<td></td>
</tr>
</tbody>
</table>
**Food and Beverage exempt functions**

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Payment Method</th>
<th>Pre - Event</th>
<th>Post - Event</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Participant Funded (RA) Residence Hall &lt;$100</em></td>
<td>Invoice</td>
<td>Initiate eVA Purchase Order</td>
<td>Receive in eVA</td>
</tr>
<tr>
<td><em>ICA pre/post game</em></td>
<td></td>
<td>Attach Vendor Quote</td>
<td>Submit Invoice to AP with EP#</td>
</tr>
<tr>
<td><em>Student Focused &lt;$2000</em></td>
<td>P-Card</td>
<td>Enter comment noting exempt event type &amp; details OR attach F&amp;B form</td>
<td>Upload itemized receipt to BoA Works</td>
</tr>
<tr>
<td>Complete list of Exempt Events and details are available in Policy 2102</td>
<td>Reimbursement</td>
<td>Submit F&amp;B form to <a href="mailto:pcardadm@gmu.edu">pcardadm@gmu.edu</a> to request lift</td>
<td>Upload F&amp;B form</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Complete F&amp;B form for Authorization to purchase</td>
<td>Update F&amp;B - obtain Payee signature</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Attach itemized receipt/proof of purchase</td>
</tr>
</tbody>
</table>

*For Sodexo orders please utilize the Catertrax online ordering system and enter a comment stating the Exempt Event type and details. In the event that online ordering is not available, complete the F&B form and submit the form to Sodexo for processing. Sodexo will submit an invoice to Accounts Payable for payment.*
<table>
<thead>
<tr>
<th>Function</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business function</td>
<td>Meetings with outside parties involving business discussion. The non-Mason attendee(s) are the primary beneficiary of these events. Must be appropriate ration of Mason to non-Mason attendees</td>
</tr>
<tr>
<td>Student Academic function</td>
<td>Events that contribute to the Mason academic mission</td>
</tr>
<tr>
<td>Student Club (over $2,000)</td>
<td>Held by student organizations that are funded through the umbrella process</td>
</tr>
<tr>
<td>Student Athlete (over $2,000)</td>
<td>Functions for recruits, qualifying traveler(s), current student athletes and athletic staff</td>
</tr>
<tr>
<td>Internal training</td>
<td>Formal training session that lasts all day and continues through a mealtime. Half-day trainings are only eligible for beverages.</td>
</tr>
<tr>
<td>Other internal</td>
<td>University recognized event and events supporting University wide initiatives.</td>
</tr>
</tbody>
</table>
What does it mean?!  

Delivery  

Vs.  

Pick-up  

Vs.  

Catering  

https://shopmason.gmu.edu/dining/#catering
On Campus Dining Options

➢ Host a meal on campus
  ❖ On-Campus Establishments
    ▪ Retail Locations
      • P-Card
    ▪ Dining Halls and The Mason Club
      • F&B form
        • Ask for Final & Itemized Receipt
    ▪ Candidates and Guests

➢ Mason Catering
  ❖ Catering.gmu.edu
    ▪ Large Groups & Events
      • Available Accommodations
      • Alcohol, Dietary, etc.
      • Delivery, Set-up, Clean-up
      • Multifaceted
Department

1. Utilize Sodexo Catertrax to complete event information
2. Complete Authorization information, add comments and select approving official as required
3. Attach list of attendees (not required for exempt events/Student Club functions)
4. Return signed event contract to Sodexo (at least 3 days prior to event)
5. **After event**, review invoice for accuracy. Discrepancies must be noted within 5 days

Sodexo

1. Receives Catertrax Order and documentation
2. Coordinates Approvals through email
3. **After event**, sends invoice to AP noting Event Contract and documentation

Accounts Payable

1. **After event**, receives Sodexo invoice and supporting documentation
2. Processes payment to Sodexo
How will you pay for food & beverage expenses?

**eVA Purchase Order**
- Attach F&B to the eVA requisition (PR#) and submit. A purchase order (EP#) must be created **BEFORE** the purchase.
- Process and complete purchase as usual
- **AFTER** event “receive” purchase in eVA and send final invoice with EP# to Accounts Payable (**acctpay@gmu.edu**)
How will you pay for food & beverage expenses?

**P-Card**

- A food and beverage “lift” must be made **BEFORE** purchases made at any restaurants.
- Complete the Food and Beverage Authorization form and send to pcardadm@gmu.edu.  
  * Please allow 2 business days to process requests
- **AFTER** event allocate in Bank of America, attach final itemized receipt and F&B form.

A “lift” is not required to purchase food items from a general merchandise store (Giant, Target, etc.) however, policy forbids the purchase of raw meat.
How will you pay for food & beverage expenses?

Request for Reimbursement

• Least preferred method of payment.
  * Every effort should be made to utilize a Mason P-Card or eVA purchase order.

• Every effort must be made to obtain Authorization **BEFORE** food and beverage is purchased

• **AFTER** event complete F&B and submit to Accounts Payable with valid itemized receipts, final price and proof of payment.
  * Tax will not be reimbursed in most cases.

Reimbursements will be sent via direct deposit or mailed to the individual’s current address in Patriot Web.
Summary: Food and Beverage (F&B) Authorization and Payment Form

Select an option below for Authorization and/or Payment

- Authorization only and payment will be made through eVA Purchase Order – upload form to eVA purchase requisition
- Authorization only and request for P-Card waiver to purchase food and beverage – send completed form to pcardadm@gmu.edu
- *this form and related documentation must be uploaded to the Bank of America Works transaction
- Request for Reimbursement to Payee – send completed form/receipt to Accounts Payable at MSN 3C1 or email apforms@gmu.edu

eVA Orders:

1. **BEFORE** purchase create Purchase Request and attach F&B with estimates and signatures
2. **AFTER** event send final invoice and EP# to acctpay@gmu.edu for prompt payment

P-Card purchases:

1. **BEFORE** purchase use F&B to request a “lift” on your P-Card
   * Allow 2 business days to process requests
2. **AFTER** event attach F&B and final itemized receipt in Bank of America

Reimbursement:

1. **BEFORE** purchase every effort must be made to use eVA or P-Card
2. **AFTER** event complete F&B and submit to Accounts Payable with appropriate supporting documentation (MSN: 3C1)
**Food and Beverage (F&B) Authorization and Payment Form**

### Vendor/Payee Information
- **Name:**
- **G#:** Not required for P-Card requests.
- **(G# lookup, 1st time payee attach Substitute W-9)**

### Event Information
- **Event Date:**
- **Location:**
- **Start Time:**
- **End Time:**
- **# of Attendees:**
- **X Maximum per diem/per person:**
- **Estimated Cost:**
- **Actual Cost:**

**Mason will not pay for alcoholic beverages, flowers, or food and beverage at internal planning or other meetings.**

### Important Notes:
- Attach appropriate supporting documents as needed.
- **Detailed description of Business/Academic Purpose for purchase (Please no acronyms)**
- **Start and End time of actual event you may specify meal times (if different) in “Purpose of Event”**
- **When a list of attendees is required PLEASE provide Mason/Non-Mason affiliation information or a statement of impracticality**
- **Student and employee reimbursements will be sent via direct deposit or mailed to the individual’s current address in Patriot Web.**
- **Click here for Student Direct Deposit Instructions or Click here for Employee Direct Deposit Instructions.**
- **Click here for instructions on updating a current address in Patriot Web. Vendors must submit a new Substitute W-9 for address updates.**
Signature Guidelines:

1. Payee - Required **ONLY** when a Mason student or employee is being reimbursed for out-of-pocket expenses.
2. Fund/Org - Required **BEFORE** all function types*

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**Important:** *If Payee is the Fund/Org Approver, then the Supervisor must sign line #2*