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).

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>

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

Senior Approving Officials*
• Responsible for reviewing, and certifies that the expenses are appropriate and meet the provisions within policy.

* Not required for exempt function unless requesting reimbursement

ALL will be held accountable for the appropriate use of state funds
Responsibilities

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 and/or senior approving official signature (as required)
Food and Beverage **exempt** functions

<table>
<thead>
<tr>
<th>Some provisions of the Food &amp; Beverage Policy do not apply to the following events</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Participant Funded</strong> - Events or functions at which food and beverages expenses are paid solely from participant fees</td>
</tr>
<tr>
<td><strong>Resident Hall Events</strong> - Residence hall events that cost less than $100 per event</td>
</tr>
<tr>
<td><strong>Intercollegiate Athletics</strong> - (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> - per event that are within per diem maximums and primarily benefit Mason prospective students, students and student athletes</td>
</tr>
<tr>
<td>Meals within per diem maximums provided to students who are required to be on campus when Mason meal plans are not available</td>
</tr>
<tr>
<td>Meals within per diem maximums provided to performers and other visitors in conjunction with contractual requirements.</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.
## Food and Beverage authorized functions

<table>
<thead>
<tr>
<th>Function</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business function</strong></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><strong>Student Academic function (over $2,000)</strong></td>
<td>Events that contribute to the Mason academic mission</td>
</tr>
<tr>
<td><strong>Student Club (over $2,000)</strong></td>
<td>Held by student organizations that are funded through the umbrella process</td>
</tr>
<tr>
<td><strong>Student Athlete (over $2,000)</strong></td>
<td>Functions for recruits, qualifying traveler(s), current student athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic</td>
</tr>
<tr>
<td><strong>Internal training</strong></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><strong>Other internal</strong></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
Sodexo Catering

**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](mailto: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 to Accounts Payable at MSN 3C1

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
1. 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

<table>
<thead>
<tr>
<th>Requestor Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name ________________________</td>
</tr>
<tr>
<td>Please, indicate Fund/Org to be charged - to split “Actual Cost”, enter additional fund/org and corresponding amount in #2 - #3</td>
</tr>
<tr>
<td>1) Fund/Org to be charged ______</td>
</tr>
<tr>
<td>2) Fund/Org to be charged ______</td>
</tr>
<tr>
<td>3) Fund/Org to be charged ______</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Vendor/Payee Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name ____________________</td>
</tr>
<tr>
<td>*not required for P-Card</td>
</tr>
<tr>
<td>Student and employee reimbursements will be sent via direct deposit or mailed to the individual’s current address in Patriot Web. Click here for <a href="#">Student Direct Deposit Instructions</a> or Click here for <a href="#">Employee Direct Deposit Instructions</a>. Click here for instructions on <a href="#">updating a current address in Patriot Web</a>. Vendors must submit a new <a href="#">Substitute W-9</a> for address updates.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Event Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Event Date ____________________</td>
</tr>
<tr>
<td>Start Time __________</td>
</tr>
<tr>
<td>End Time __________</td>
</tr>
<tr>
<td>Purpose of Event ____________________</td>
</tr>
</tbody>
</table>

**Important for determining appropriate per diem maximums**

G# not required for P-Card requests.

Must be complete after event in order to process payment.

Detailed description of Business/Academic Purpose for purchase *(Please no acronyms)*
attach appropriate supporting documents as needed.

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.
**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*
3. **Senior Approver** - Required for all function types **EXCEPT** Student Club and Exempt functions

---

**Food and Beverage (F&B) Authorization and Payment Form**

**Indicate Business Purpose for Event Below (must meet one of the following criteria)**

*Attach list of attendees for all events except – Student Club Function and Exempt Events Under $2,000*

<table>
<thead>
<tr>
<th>Business Function</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Business Function</td>
<td>A necessary meal where official University business is conducted; the ratio of GMU to non-GMU attendees is appropriate.</td>
</tr>
<tr>
<td>2. Student Academic Function over $2,000</td>
<td>Must contribute to the academic mission of the University.</td>
</tr>
<tr>
<td>3. Student Club Function over $2,000</td>
<td>Funding approved through the RSO process.</td>
</tr>
<tr>
<td>4. Student Athlete Function over $2,000</td>
<td>Meals for recruits, qualifying travelers, current student athletes and athletic staff as approved by Mason’s Compliance and/or Senior Athletic Staff.</td>
</tr>
<tr>
<td>5. Internal Training Function</td>
<td>Participants in a formal training session that lasts all day with business conducted through the time of the meal. Only beverages are allowed at a training session that lasts at least half a day.</td>
</tr>
<tr>
<td>6. Other Internal Function</td>
<td>Generally reserved for University recognized events such as the annual University wide holiday party or events supporting University-wide initiatives. Must be approved by the Chief of Staff, Provost or Senior VP or delegate.</td>
</tr>
<tr>
<td>7. Exempt Event under $2,000 and within per diem</td>
<td>(Select from drop-down menu below). Exempt Event Quick Guide.</td>
</tr>
</tbody>
</table>

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