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

University Policy 2102
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).

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

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>Participant Funded</td>
<td>Events or functions at which food and beverages expenses are paid solely from participant fees</td>
</tr>
<tr>
<td>Resident Hall Events</td>
<td>Residence hall events that cost less than $100 per event</td>
</tr>
<tr>
<td>Intercollegiate Athletics</td>
<td>(ICA) pre/post game meals within per diem maximums related to home competitions</td>
</tr>
<tr>
<td>Student Focused events that cost less than $2000</td>
<td>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>
<td></td>
</tr>
<tr>
<td>Meals within per diem maximums provided to performers and other visitors in conjunction with contractual requirements.</td>
<td></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</strong> (over $2,000)</td>
<td>Events that contribute to the Mason academic mission</td>
</tr>
<tr>
<td><strong>Student Club</strong> (over $2,000)</td>
<td>Held by student organizations that are funded through the umbrella process</td>
</tr>
<tr>
<td><strong>Student Athlete</strong> (over $2,000)</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)

Confirming Orders are required for P-Card purchases made via phone or online payment portals.
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.
  * Complete confirming order in eVA if necessary

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
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

<table>
<thead>
<tr>
<th>Requestor Contact Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
</tr>
</tbody>
</table>

Please, indicate Fund/Org to be charged - to split “Actual Cost”, enter additional fund/org and corresponding amount in #2 - #3:

<table>
<thead>
<tr>
<th>Fund/Org to be charged</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1)</td>
<td></td>
</tr>
<tr>
<td>2)</td>
<td></td>
</tr>
<tr>
<td>3)</td>
<td></td>
</tr>
</tbody>
</table>

Optional Tracking #FB.

Vendor/Payee Information

<table>
<thead>
<tr>
<th>Name</th>
<th>G#</th>
</tr>
</thead>
</table>

*not required for P-Card*

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.

Event Information

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

<table>
<thead>
<tr>
<th>Event Date</th>
<th>Location</th>
<th># of Attendees</th>
<th>X Maximum per diem/person $</th>
<th>= Estimated Cost $</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start Time</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End Time</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Actual Cost $ (update after event)*

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

Important for determining appropriate per diem maximums

Must be complete after event in order to process payment

G# not required for P-Card requests.

When a list of attendees is required PLEASE provide Mason/Non-Mason affiliation information or a statement of impracticality

Start and End time of actual event you may specify meal times (if different) in “Purpose of Event”
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

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**Important:** *If Payee is the Fund/Org Approver, then the Supervisor must sign line #2*
What would you do!?
Your department is preparing a welcome back picnic at the beginning of the new school year. You decide to use Sodexo and they have quoted you $1,500.00 to cater the event. Can you use your department Org to make this purchase?

- Do you need a Food and Beverage form?
  - If ‘no’ what do you need?
- What kind of function is this?
- Do you need to provide a list of attendees?
You are coordinating an interview, and in order to accommodate a very packed agenda, you decide include lunch as a part of the schedule and host the meal at the Mason Club. Can you use your department Org to make this purchase?

- Do you need a Food and Beverage form?
  - If ‘no’ what do you need?
- What kind of function is this?
- Do you need to provide a list of attendees?
You are scheduling a diversity training for your department. The training will be 9:00am – 4:00pm and you would like to buy lunch platters from Giant. Can you use your department Org to make this purchase?

- Do you need a Food and Beverage form?
  - If ‘no’ what do you need?
- What kind of function is this?
- Do you need to provide a list of attendees?
Scenario #4

You are hosting a symposium and have charged a small registration fee for participants. You would like to cater the event through an outside vendor.

- Do you need to create a Purchase Order in eVA?
- Do you need a Food and Beverage form?
  - If ‘no’ what do you need?
- What kind of function is this?
- Do you need to provide a list of attendees?
Scenario #5

You are hosting an open house for perspective students. You would like to provide dinner from a local pizza place. The total cost is $500.00. Can you use your department Org to make this purchase?

• Do you need to create a Purchase Order in eVA?
• Do you need a Food and Beverage form?
  • If ‘no’ what do you need?
• What kind of function is this?
• Do you need to provide a list of attendees?