

# Food & Beverage Procedures

As an Agency of the Commonwealth of Virginia, George Mason University has a public obligation to ensure that all expenditures are necessary and reasonable and that they support the mission of the university. As such, state rules prohibit expenditures for employee personal expenses, including meals, snacks, entertainment, and refreshments. There are limited circumstances in which it is considered appropriate to provide food and beverages to personnel not on travel status. Food/Beverage may not be provided at regularly scheduled or routine meetings (i.e., monthly staff meetings, quarterly unit meetings) or to boost employee morale or to promote goodwill. Alcohol and Flowers are prohibited. Participant-funded events, where the food/beverage costs are paid solely from participant fees (i.e., registration fee) are not subject to the policy.

All food and beverage purchases are limited to the per meal dollar maximum for the location (which includes applicable tax and tips - up to 20% - or for hotels, the negotiated service fee). Maximum amounts per person are limited to one-and-a-half times the per diem meal allowances for travel. The Basic per diem rates are available on the [GSA Per Diem](#) webpage.

## Types of Food and Beverage Expenditures

Three basic types of food purchases occur at Mason: catering, business meals, and supplies/food and drink. The preferred payment method for food and beverage expenditures is the P-Card. Non-travel meals must adhere to the procedures noted below.

### Catering

**Catering is when food and drink are provided for an event or group of people, with additional vendor provided services; such as setup, preparation, staffing, and cleanup included.** Delivered Food with no other vendor-provided services; such as pizza, sandwich boxes, etc., and food picked up at a restaurant and brought to campus for consumption is not considered catering (see Business meal below).

All catering must be paid with a [P-Card](#) or an [eVA](#) purchase order. **The use of personal funds for catering is not a reimbursable expense.** As required by the Office of Business Services an Approved Caterer must be used for all on-campus activities, a full list of Approved Caterers can be found here: <https://aso.gmu.edu/caterers/>. Units are prohibited from cooking/preparing raw food for events (i.e., cookouts, grilling foods).

### Catering Examples:

- Hiring a food establishment or catering company to serve and staff an event on or off campus.
- Hosting an event where a food establishment or catering company prepares food off-site, delivers to campus, and sets up a “buffet” style luncheon with no staffing.

**Catering under \$5,000** may be procured through [eVA](#) or with a [P-Card](#). Typically, food and beverage purchases cannot be made using a P-Card however, when appropriate, a “Food and Beverage lift” may be requested through the P-Card Maintenance Form. This will be a tax-exempt purchase; therefore, you must ensure that tax is not charged by submitting a [Tax Exemption](#) form to the vendor before the payment is processed. When allocating the P-Card expense in Mason

Finance Gateway, a description must be entered to explain the business purpose of the expense, in addition to uploading the final itemized receipt and a list of attendees and their affiliations/non-affiliations with Mason. If an attendee list is not feasible then a statement of impracticality must be noted in the description as well. Please also note if the event is participant-funded and not subject to the policy.

**External Catering over \$5,000** must be submitted through [eVA](#) and may not be paid with a P-Card. A comment explaining the business purpose and the tentative list of attendees and their affiliation/non-affiliation with Mason, or a statement of impracticality must be attached to the purchase requisition (REQ). The vendor or Mason contact must submit the invoice to [acctpay@gmu.edu](mailto:acctpay@gmu.edu) to receive payment.

**Internal - Sodexo Catering (any dollar amount)**, should be procured through the Mason Catering online ordering platform, [CaterTrax](#), and billed directly to the department's fund/org. The list of attendees and their affiliation/non-affiliation with Mason, or a statement of impracticality must be attached to the request in CaterTrax. Please note in CaterTrax if the event is participant-funded and therefore not subject to the policy. Additional information is available in the [Use Sodexo](#) section of our website.

## Business Meals

Business meals (include Business Functions, Internal Training, Other Internal events, Student Academic events, Student Club events, Student Athletic events, ICA team functions, and RA/RD required activities). Business meals are defined as a meal provided at a commercial dining establishment open to the general public, or at a university location as long as no additional service other than delivery or pickup is provided. A business meal may occur in travel or non-travel status.

### Examples:

- You and a group of colleagues take a job applicant out to lunch as part of their interview itinerary.
- You take a non-mason colleague to dinner while at a conference to discuss business-related topics. If expensing a business meal while traveling, the meal must be claimed instead of a per diem or actual travel meal.
- Meals with a guest speaker and other attendees.
- Department training or retreat that lasts longer than 4 hours (Food is generally brought into the workplace and should be economical).
- Student co-curricular function hosted by the university and focused on students. *Cannot be an employee function where students are present.*

**P-Card for Business Meals** (in restaurants, pick up or deliver). Typically, food and beverage purchases cannot be made using a P-Card however, when appropriate, a "Food and Beverage lift" may be requested through the P-Card Maintenance Form. This will be a tax-exempt purchase, therefore you must ensure that tax is not charged by submitting a [Tax Exemption](#) form to the vendor before the payment is processed. When allocating the P-Card expense in Mason Finance Gateway, a description must be entered to explain the business purpose of the expense, in addition to uploading the final itemized receipt and a list of attendees and their affiliations/non-affiliation with Mason. If a list of attendees is not feasible then a statement of impracticality must be noted in the description as well. Please also note if the event is participant funded and not subject to the policy.

**Reimbursements:** Business Meal reimbursements must be processed through the Mason Finance Gateway. The business purpose must be entered to explain the purchase. The final itemized receipt/proof of purchase and list of attendees and their affiliations/non-affiliation with Mason should also be included in the reimbursement request. Individuals should always seek approval from their department before incurring out-of-pocket expenses. Every effort should be made to purchase a P-Card. There is no guarantee that tax will be reimbursed for out-of-pocket expenses. Please see the [Food & Beverage Reimbursement](#) guide for further instructions.

## Supplies Food/Drink

Supplies Food/Drink is the purchase of pre-packaged food, drink, and meal supplies, such as plates, cups, and napkins for an on-campus event. These purchases do not include any vendor-provided services or food delivery. Most supplies food/drink purchases will be made at grocery or general merchandise stores. **Units may not purchase food and drink supplies - including coffee, or associated products, for routine consumption. Exceptions must be approved in writing by the Purchasing Department.**

### Examples:

- Packaged snack and drink selection for student consumption as part of a Mason-hosted event.
- Paper products as part of a Mason-hosted event

**P-Card for Supplies food/drink** (i.e., grocery or general merchandise store). The “Food and Beverage lift” is not required when purchasing at a grocery or general merchandise store. This will be a tax-exempt purchase, therefore you must ensure that tax is not charged by submitting a [Tax Exemption](#) form to the vendor before the payment is processed. When allocating the P-Card expense in Mason Finance Gateway, a description must be entered to explain the business purpose of the expense, in addition to uploading the final itemized receipt and a list of attendees and their affiliations/non-affiliation with Mason. If a list of attendees is not feasible then a statement of impracticality must be noted in the description as well. Please also note if the event is participant-funded and not subject to the policy.

**Reimbursement:** Supplies food/drink reimbursements must be processed through the Mason Finance Gateway. The business purpose must be entered to explain the purchase. The final itemized receipt/proof of purchase and list of attendees and their affiliations/non-affiliation with Mason should also be included in the reimbursement request. Individuals should always seek approval from their department before incurring out-of-pocket expenses. Every effort should be made to purchase a P-Card. There is no guarantee that tax will be reimbursed for out-of-pocket expenses. Please see the [Food & Beverage Reimbursement](#) guide for further instructions.

***Additional information and resources are available on the [Food and Beverage Overview](#) webpage. For P-Card questions or assistance please contact [pcardadm@gmu.edu](mailto:pcardadm@gmu.edu). For questions about reimbursable items please contact [acctpay@gmu.edu](mailto:acctpay@gmu.edu)***