College of Science Food & Beverage (F&B) Quick Guide

This guide provides a summary of key policies from the University's **Food & Beverage Purchasing Procedures**

1. Food & Beverage Overview

There are three types of food purchases for official Mason business:

a. **Business Meals** – provided at a commercial dining establishment open to the general public, or at a university location when no additional services, other than delivery or pickup, are provided.
b. **Catering** – providing food and drink for a group or event, typically with services such as setup, staffing, and cleanup included.
c. **Supplies/Food and Drink** – 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 food provided by restaurants or food delivery.

2. Meal Per Diem Limits

All food and beverage purchases are limited per person to 150% of the GSA Per Diem Meal Allowance for the location of the meal (inclusive of taxes & tip)

Meal	**Washington Metro** (incl. **Fairfax** and **Arlington**)	Prince William County (SciTech & Front Royal – SMSC)	Loudon County	All other locations
Breakfast	$34.50	$24.00	$30.00	150% of the GSA Per Diem Rates
Lunch	$39.00	$28.50	$33.00	
Dinner	$57.00	$42.00	$49.50	

Rates listed above are already calculated at 150% of GSA Per Diem rates.

Meal Per Diem: Included and Excluded Expenses

Criteria	Excluded Costs
Per Diem Limit	150% of the applicable GSA meal rate
Includes	Food and beverages, tax, gratuity (20 of pre-tax subtotal), delivery fees, service fees, and administrative fees
Excludes	Labor, wait staff fees, space rentals, linen rentals, utensils, dinnerware, flatware, drinkware, equipment (e.g., to keep food warm), and similar supply/support costs associated with a catering event
Participant-Funded Events	Exempt from per diem and guest list documentation requirements

3. Restrictions

a. **Alcoholic beverages** cannot be purchased on a PCard, invoiced, or reimbursed with **state funds.**
   1) Alcohol may be reimbursable through **the Foundation, with restrictions.** Contact your Department Purchasing Support for guidance.
b. **Tip/Gratuity limits:**
   1) **State-funded:** Up to **20%** of the **pre-tax total**
   2) **GMUF-funded:** Up to **20%** of the **post-tax total**
c. When a single receipt is split between state and GMUF funds, the **state's gratuity policy** applies. To simplify processing, obtain **separate receipts** for meal and alcohol portions when possible.
d. Food/Beverage purchased with state funds may not be provided at regularly scheduled or routine meetings (e.g., monthly staff meetings, quarterly unit meetings), as a way to boost morale, or promote goodwill among employees
e. Participant-funded events, where food/beverage costs are paid solely from participant fees (i.e., registration fee), do not require an attendee list and are not limited to the per diem rates. All other restrictions apply.

4. Required Documentation

Each purchase request (catering, business meals, or supplies) must include:

a. Itemized receipt and proof of payment (PCard or reimbursement) **or** an itemized invoice (for eVA)
b. Brief description of the business purpose or discussion topics
c. List of attendees with organizational affiliation (e.g., GMU employee, GMU student, non-GMU)
   1) Attendees must be an appropriate **GMU-Employee to-Non-GMU Employee attendee ratio**
   2) If an attendee list is impractical to provide, a written explanation must be provided.
   For example, *"Attendee list impractical – Student focused open event within per diem."*

5. Business Meals

Provided at a commercial dining establishment open to general public or at a university location (delivery/pickup only).

a. May occur in travel or non-travel status
b. Business meals during travel must be deducted from the daily meal per diem
c. **Participant Support:** There are additional steps and requirements when using Participant Support funding for business meals. Please see Participant Support Guidelines for guidance.
d. Employee-only meals cannot be paid for with state funds
    1) **Exception**: One economical meal may be provided for non-routine, on-campus department training or retreats that is **4 hours or longer**. The business purpose and agenda must be attached to the request.
e. **Reimbursements:** Submit through the MFG using the *Business Meal (**73880**)* tile
    1) Individuals must obtain department approval before incurring out-of-pocket expenses
f. **P-Card Purchase** (in restaurants, pick up, or deliver): Submit a Food & Beverage PCard Lift request
    1) For purchases made in Virginia, submit a Tax Exemption Form to the vendor in advance to ensure no Virginia sales tax is paid

6. Catering

Providing food and drink for a group or event, typically with services such as setup, staffing, and cleanup included.

a. Food delivered or picked up with no other vendor-provided services is not considered catering
b. Catering paid with **personal funds** is **not reimbursable**
c. Catering cannot be charged to a participant support grant
d. Units are prohibited from cooking or preparing raw food for events (e.g., cookouts, grilling)
e. An Approved Caterer must be used for all on-campus activities
    1) Caterers not on the approved listed cannot be used
    2) Crafted 1972 Catering is the contracted on-campus caterer
        - Orders can be conveniently placed through CaterTrax and directly billed to the fund/org (no eVA/PCard)

Procurement

a. **Under $5,000:** Purchase via eVA Purchase Order or P-Card
    1) When allocating in MFG, use the *Catering Services (**73640**)* tile for catering expenses included in per diem and use *Catering Service Supplies (**74630**)* for expenses not included in per diem (see chart above)
b. **Over $5,000:** Purchase via eVA Purchase Order (P-Card not allowed)
    1) 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 of requisition
    2) A quote for the estimated costs to support the amount of the order must also be attached

- **Crafted 1972 Catering (any amount):** Order through CaterTrax; billed directly to fund/org

7. Supplies Food/Drink

Purchase of pre-packaged food, drink, and meal supplies, such as plates, cups, and napkins for an on-campus event.

a. These purchases are state tax-exempt – submit a Tax Exemption Form to the vendor in advance to ensure no Virginia sales tax is paid
b. Purchase via a P-Card
    1) When allocating in MFG, use the *Supplies Food/Drink (**74620**)* expense tile
c. Paying out of pocket and requesting reimbursement is allowable but discouraged
d. Units **may not** purchase food & drink supplies for **routine consumption** (e.g., coffee/tea and related supplies)
    1) Exceptions must be approved in writing by the Purchasing Department

8. Helpful Resources

1. About Mason Finance Gateway
2. Getting Started in MFG
    a. Submitting Receipts
    b. Expense Tile Guide
3. Food & Beverage Reimbursement
4. Plan a Business Meal
5. Business Meals Reimbursement Demo
7. Use Mason Catering - Crafted 1972
8. Approved Caterers List FAQs
9. MFG Frequently Asked Questions
10. State Sales Tax Exemption Form