

### Business Meals / Food and Beverage

The following provides guidance about the proper expenditure type to use for Business Meals / Food and Beverage paid for by/through the University.

Nature of the Expense		ET Name	ET Number(s)
Social functions (holiday party, retirement, etc.)		Entertainment & Alcohol	873000 / 873001
Individual Meals while traveling (breakfast, lunch, dinner)	Actual charges	Travel – Meals	871050 / 872050
	Flat rate for day	Travel - Per diem	871070 / 871080 872070 / 872080
Group meals (breakfast, lunch, dinner, separately-billed conference meals, meals hosted as part of academic conferences or after a speaker)	Traveling or not	Business Meals	874000 / 874001
Food and beverage for a group – NOT a meal (ex: appetizer reception after a speaker, work session or staff meeting with snack/coffee)		Food & Beverage	820800
Internal Catering – ONLY when using Yale dining services ISP	Dining will charge the department	Catering – Internal	832510

**For sponsored awards, please consult the details of your award document and/or sponsoring agency to determine what items are allowable on your individual award.**

Expenditure type is not used to break out catering by external providers.

- When a department/unit buys food from a non-Yale vendor, consider the nature of the event/meal (not whether it is a catering service).
- If you use Yale Catering through dining halls or services, the Internal Service Provider (ISP) will send the charges to the ordering department via JSA. No action is required by the ordering department.

#### **Current Policies/Procedures and/or expenditure type definitions:**

- Definition of Business Meals = University Policy 3302 - <http://www.yale.edu/ppdev/policy/3302/3302.pdf>
- Use of Meal/Travel ETs while traveling on University business = University Policy 3301 - <http://www.yale.edu/ppdev/policy/3301/3301.pdf>
- Unallowable Costs = University Procedure 1305 PR.04 - <http://www.yale.edu/ppdev/Procedures/gc/1305PR.04UnallowbleCosts.pdf>
- Expenditure Type Locator (list of ET names, numbers & definitions) = [http://buglibrary.its.yale.edu/BugData/QRYData/ET\\_Locator\\_in\\_BUG\\_Library.bqy](http://buglibrary.its.yale.edu/BugData/QRYData/ET_Locator_in_BUG_Library.bqy)