

Dartmouth Business Meal and Entertainment Matrix

Definitions:				
Business Meals	Meals taken with students, donors, colleagues, or individuals from companies, during which specific business discussions or activities took place.			
Local Meals	Non-travel <b>business meals</b> .			
Travel Meals	<b>Business meals</b> taken while traveling away from Dartmouth College.			
Entertainment	<i>OMB Definition: Costs for amusement, recreation (diversion), or social activities and any costs directly associated with those activities (such as tickets to a show or sporty event, meals, lodging, rentals, transportation, and gratuities).</i>			
<b>Type of Meal:</b>		BUSINESS MEALS		<b>Entertainment (8201/8202)</b>
		<b>Local (Non-Travel) Meals (8151)</b>	<b>Travel Meals (8144/8141)</b>	
<b>Pcard</b>	Under \$75	No receipt  Attendees Must be delivered or picked-up	N/A	N/A
	\$75 and Over	Detailed receipt required Attendees Must be delivered or picked-up	N/A	N/A
	Per Diem	N/A	N/A	N/A
<b>BER/iExpense</b>	Under \$75	No receipts  Attendees	No receipts Attendees if other than self	Detailed Receipt Required Attendees
	\$75 and Over	Detailed Receipt Required Attendees	Detailed Receipt Required Attendees if other than self	Detailed Receipt Required  Attendees
	Per Diem	N/A	No receipt  Not allowed for other than self	N/A

**Additional Guidance:**

- PCards cannot be used for meals in restaurants or for travel meals. No sit-down or in-house service is allowed.

## Dartmouth Business Meal and Entertainment Matrix

- All meal expenses, regardless if local, travel or entertainment, require a business purpose.
- Attendee lists may be generalized if more than 2 individuals (e.g. 'Dartmouth faculty members and visiting professor, discussion following lecture').
- Local and entertainment meals would only be reimbursed for individuals if part of a group/business meal (thus the attendees are required).
- If there is alcohol included with the meal, it is the responsibility of the individual to identify the portion of the meal cost that is alcohol.
- When separating the cost of alcohol it is not necessary to allocate a percentage of tax or tip unless those are broken out on the receipt.