



# 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> (see above definition).			
Travel Meals	<b>Business meals</b> (see above definition) 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 sporting event, meals, lodging, rentals, transportation, and gratuities).</i>			
Type of Meal:		BUSINESS MEALS		Entertainment (8201/8202)
		Local (Non-Travel) Meals (8151)	Travel Meals (8144/8141)	
<b>Pcard</b>	Under \$75	No receipt Attendees <sup>3</sup> Must be delivered or picked-up	N/A <sup>1</sup>	N/A <sup>1</sup>
	\$75 and over	Detailed Receipt Required Attendees <sup>3</sup> Must be delivered or picked-up	N/A <sup>1</sup>	N/A <sup>1</sup>
	Per Diem	N/A	N/A	N/A
<b>iExpense Expense Report or Travel/Business Expense Payment Request</b>	Under \$75	No receipts Attendees <sup>3</sup>	No receipts Attendees <sup>3</sup> if other than self	Detailed Receipt Required Attendees <sup>3</sup>
	\$75 and over	Detailed Receipt Required Attendees <sup>3</sup>	Detailed Receipt Required Attendees <sup>3</sup> if other than self	Detailed Receipt Required Attendees <sup>3</sup>
	Per Diem	N/A	No receipt  Not allowed for other than self	N/A

## Additional Guidance:

1. PCards cannot be used for meals in restaurants or for travel meals. No sit-down or in-house service is allowed.
2. All meal expenses, regardless of whether they are local, travel or entertainment, require a business purpose.
3. Attendee lists may be generalized if more than 2 individuals (e.g., 'Dartmouth faculty members and visiting professor, discussion following lecture').
4. Local and entertainment meals will only be reimbursed for individuals if part of a group/business meal, thus the attendees are required.
5. 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.
6. 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.