**Food-related Object Code Quick Reference**

In order to determine the correct object code to use for a food-related expense, please consider the following scenarios/examples before you make your selection:

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| * **Object code 6570: Food + Nonalcoholic Beverages, GENERAL**
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Purchases of food and beverages, including bottled water for office use; not to be used for food or meals purchased while traveling, or any local restaurant meals.

*Examples:*

* *Groceries for general department use, coffee & tea service, snacks, or sandwiches for lunch meetings*
* *Food purchased at a grocery store for student study breaks and community building.*

*Note: Please do not use object code 7440, Chilled Water Expenses, when purchasing bottled water. This is in the Utility object code range and is used for physical plant-related expenses.*

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| * **Object code 7655: Business Meals + Entertainment, Domestic Travel + Local ^ Domestic Travel**
* **Object code 7675: Business Meals ^ Foreign Travel**
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Expenditures for meals and entertainment either locally or while traveling with a specific business purpose incurred. According to the [FAS Spending Policy for Travel, Business Meals, and Entertainment](http://finance.fas.harvard.edu/files/policies/FAS%20Travel%20Spending%20Policy%20072111.pdf), a business meal is defined as:

* Meals with faculty, staff, students, donors, or other external parties during which specific documented business discussions take place; or
* Reasonable individual meal expenses incurred while traveling on University business.

In both scenarios, the meal is the main ‘event.’

*Examples:*

* *Dinner at a local restaurant for a group of Harvard colleagues to discuss revising course curriculum for the next academic year.*
* *Professor Smith’s lunch at Al’s Deli while at the American History Symposium in New York City.*

**Please note: If alcoholic beverages are included in the costs, the amount should be charged to 8450, Expenses Ineligible for Federal Reimbursement, General (see below).**

Please be mindful of the FAS Meal Guidelines, included in the FAS Spending Policy, which place a limit on the amount a reimbursee can claim per meal:

• Breakfast $20 per person, including tax and tip

• Lunch $45 per person, including tax and tip

• Dinner $100 per person, including tax and tip

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| * **8060: Catering Services, GENERAL**
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Purchase of food delivered and served on or off-site, where the meal is part of a larger program or event. The scale of a catered expense is much larger than that of a business meal.

*Examples:*

* *An administrator has arranged for pizza to be delivered onsite for a departmental meeting.*
* *Freshman study break party with food delivered from Otto’s Pizza.*

**Please note: If alcoholic beverages are included in the costs, the amount should be charged to 8450, Expenses Ineligible for Federal Reimbursement, General (see below).**

If you are considering using an alternative object code, please consult the FAS Office of Finance for assistance.

**For additional information, please consult the following:**

* **FAS Reimbursement Policy:** <http://finance.fas.harvard.edu/files/policies/FAS%20Travel%20Spending%20Policy%20072111.pdf>
* **A-21 Guide**: <http://finance.fas.harvard.edu/training/FAS%20A-21%20Guide.pdf>
* **Object code 8450:** Expenses Ineligible for Federal Reimbursement

This object code should be used for expenses detailed on this list; please note Employee celebratory events.

* Air travel differentials (first/business class vs. coach rate)
* Alumni activities
* Antiques
* Art, fine or original (purchase or rental)
* Bad debts
* Business Related entertainment
* Charitable contributions
* Decorative objects for private offices
* Employee celebratory events (e.g., department-wide luncheon, dinner or party to mark

achievement of major department goal or to mark the end of the academic or fiscal year)

* Flowers
* Fines and penalties
* Fundraising or commencement expenses other than those labeled as such in the General

Ledger (e.g. Dean's Office)

* Gifts and awards (both monetary and non-monetary) to Harvard employees
* Gifts to non-Harvard employees
* Institutional advertising and promotion, including printed materials
* Limousines
* Alcoholic beverages, including drinks purchased with a meal
* Lobbying, including memberships in lobbying organizations
* Memberships in social clubs and social organizations
* Speaker's fees or honoraria if paid to individuals without recognized technical/scholarly

expertise

<http://vpf-web.harvard.edu/ofs/policies/documents/use_objec_code_8450.pdf>