

## Guidelines to Charge Food and Catering Expenses

**Note 1:** Visit Caltech's "Financial Queries" tool to obtain information about the Expenditures Types used at Caltech. The information provides guidelines on appropriate Oracle E-Type to charge for various types of food expenses.

**Note 2:** Do not use the expenditure type "Food" for food charges. This expenditure type is used exclusively by the Athenaeum.

**Resources:** [E-Type Definition Lookup](#) [Oracle Expenditure Type List](#)

Example	Charging Scenario	Suggested Expenditure Type to Use (Procurement)	Comments (OCS)
1	Food for a group meeting purchased at a retailer, such as Trader Joe's, Vons, Ralphs, etc.	Supplies Unallocable	Depends on the purpose of the group meeting. If there is a justifiable business purpose, then use " <b>Supplies Allocable</b> ", if not, then use " <b>Supplies Unallocable</b> ". Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
2	Food for a group meeting ordered from a food company or restaurant, such as Dominos, Corner Bakery, Green Street Restaurant	Supplies Allocable	Depends on the purpose of the group meeting. If there is a justifiable business purpose, then use " <b>Supplies Allocable</b> ", if not, then use " <b>Supplies Unallocable</b> ". Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
3	Food purchased from a restaurant or dining establishment where delivery is involved – for a business purpose	Supplies Allocable	If there is a justifiable business purpose, then use " <b>Supplies Allocable</b> ". Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.

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4	Food purchased from a restaurant or dining establishment where delivery and some set up is involved, such as drink carafes and laying out food, but food is not served by staff	Catering Services	If food and services beyond delivery are being provided by the vendor for a legitimate business purpose, then " <b>Catering Services</b> " may be used. Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
5	Food prepared, delivered, and served by a company, where staff is present, for an event	Catering Services	If food and services beyond delivery are being provided by the vendor for a legitimate business purpose, then " <b>Catering Services</b> " may be used. Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
6	Food purchased for a group or department social event with no clear business purpose	Supplies Unallocable	Use " <b>Supplies Unallocable</b> ". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
7	Alcohol purchases (for social events or meetings)	Entertainment/ Supplies Unallocable	"Entertainment" are costs expended in anticipation of future benefits to the Institute (including meals, lodging, rentals, transportation, gratuities, amusement, diversion and other social costs). If the event has no anticipation of future benefits o the Institute, then use " <b>Supplies Unallowable</b> " instead of " <b>Entertainment</b> ". Also, note that "Supplies Unallocable" and "Entertainment", should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.

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8	Purchases of food or supplies including alcohol	Entertainment/ Supplies Unallocable	"Entertainment" are costs expended in anticipation of future benefits to the Institute (including meals, lodging, rentals, transportation, gratuities, amusement, diversion and other social costs). If the event has no anticipation of future benefits o the Institute, then use " <b>Supplies Unallocable</b> " instead of " <b>Entertainment</b> ". Also, note that "Supplies Unallocable" and "Entertainment", should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
9	Supplies used for dining or social activities, such as plates, napkins, etc.	Supplies Unallocable	Use " <b>Supplies Unallocable</b> ". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
10	Reimbursement for food purchased at a dining establishment during a meeting with a social purpose (such as dinner with a seminar speaker)	Supplies Unallocable/ Entertainment	"Entertainment" are costs expended in anticipation of future benefits to the Institute (including meals, lodging, rentals, transportation, gratuities, amusement, diversion and other social costs). If the event has no anticipation of future benefits o the Institute, then use " <b>Supplies Unallocable</b> " instead of " <b>Entertainment</b> ". Also, note that "Supplies Unallocable" and "Entertainment", should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
11	Reimbursement for food purchased at a dining establishment during a meeting with a business purpose (such as a group meeting)	Supplies Allocable	Depends on the purpose of the group meeting. If there is a justifiable business purpose, then use " <b>Supplies Allocable</b> ", if not, then use " <b>Supplies Unallocable</b> ". Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
12	Reimbursement for food and alcohol purchased at a dining establishment	Entertainment/ Supplies Unallocable	"Entertainment" are costs expended in anticipation of future benefits to the Institute (including meals, lodging, rentals, transportation, gratuities, amusement, diversion and other social costs). If the event has no anticipation of future benefits o the Institute, then use " <b>Supplies Unallocable</b> " instead of " <b>Entertainment</b> ". Also, note that "Supplies Unallocable" and "Entertainment", should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
13	Supplies purchased for a group event, such as a retreat, like beach balls, drinking water, etc.	Supplies Unallocable	Use " <b>Supplies Unallocable</b> ". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.

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14	Supplies related to a group social event such as nametags, gift bags, etc.	Supplies Unallocable	Use " <b>Supplies Unallocable</b> ". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
15	Reimbursement for coffee or food purchased on campus for a meeting with a business purpose	Supplies Allocable	If there is a justifiable business purpose, then use " <b>Supplies Allocable</b> ". Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
16	Reimbursement for coffee or food purchased on campus for a meeting with no clear business purpose	Supplies Unallocable	Use " <b>Supplies Unallocable</b> ". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
17	Food, beverages, or supplies for a large scale event that is not considered a meeting (singular) or conference (like recruitment weekends)	Supplies Unallocable (if no business purpose); Supplies Allocable (if business purpose)	Depends on the purpose of the event. If there is a justifiable business purpose, then use " <b>Supplies Allocable</b> ", if not, then use " <b>Supplies Unallocable</b> ". Costs to recruit employees are typically allowable costs provided the amount of the costs are reasonable, Keep in mind that CIT may need to provide documentation to show that the meeting have a legitimate business purpose. Examples of supporting documents may include but not limited to: 1) Meeting Agenda with description of purpose and objectives of the meeting 2) List of participants, 3) Minutes of the meeting, 4) Information that was presented or shared with the group, etc. Just stating that the meeting has a business purpose in itself is not adequate support. If there are no supporting documents available, then it would be better to take the conservative approach and charge to "Supplies Unallocable". Also, note that "Supplies Unallocable" should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.
18	Alcohol purchased for a major event that is not a conference or meeting (like a poster session)	Entertainment/ Supplies Unallocable	"Entertainment" are costs expended in anticipation of future benefits to the Institute (including meals, lodging, rentals, transportation, gratuities, amusement, diversion and other social costs). If the event has no anticipation of future benefits o the Institute, then use " <b>Supplies Unallowable</b> " instead of " <b>Entertainment</b> ". Also, note that "Supplies Unallocable" and "Entertainment", should never be charged to a federal or non-federal sponsored award as these are "unallowable" expenses.