Purpose

To provide guidance for meals charged to sponsored projects and for determining reasonableness, allocability and allowability of costs.

Guidance

The cost of meals may be allowable as a direct charge to sponsored agreements, based on the facts and circumstances of the expense, and sponsor specific guidelines. This guidance applies to University faculty, staff and students. This guidance applies to all meal charges including those using a University P-Card, Campus ID Card, reimbursement request, or catering invoice.

Meals should be classified into one of three categories in order to properly assess and determine the allowability of the charge:

1. Business meals:

   The cost of food/meals while not on travel status and not part of a conference will normally not be allowed as a direct charge on sponsored projects, as these costs are considered personal expenses. However, they may be allowable if:

   I. The sponsor does not specifically disallow such costs AND
   II. The meeting includes significant participation of external collaborators AND
   III. The meal is served at a formal meeting being conducted in a business atmosphere where the meal serves to maintain the continuity of the meeting AND
   IV. The activity at which the meal is being served is integral and necessary to the goals of the project.

   Documentation must include meeting agenda, including date and location, participant names and affiliations/ business relationship to project, and business purpose for incurring the expense and how business conducted furthers the goal of the project. Meal costs should not violate University policy and should be reasonable.

   Meals that generally do not fall within this category as allowable include those associated with research team meetings (either scientific or administrative), working lunches, coffee breaks, staff meals, recurring meetings to discuss the progress on an award, or otherwise any other intramural meetings.*

   If such expenses are incurred, they may be charged to a university fund if University travel and expense guidelines are met.

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2. Food charged as part of conferences sponsored or hosted by the University:

Per Office of Management and Budget ("OMB") 2 CFR Part 200.432, a conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers’ fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award.

Therefore, meals may be directly charged to an award if they are associated with a formal conference that is specifically budgeted and approved by the sponsoring agency. Documentation must include the conference agenda and participant names and affiliations as practical.

3. Meals while on travel status:

Meals while on travel status are defined as meal expenses incurred when traveling on out-of-town business trips (conferences, meetings, workshops, etc.). Travelers will be reimbursed for meal expenses (per-diem or actual, with prior approval) provided they are documented, reasonable, and consistent with federal guidelines and the University Travel Policy.

If the meal while on travel includes someone besides the traveler, the University will reimburse the cost for the meals that are properly documented. Such documentation is to include names of guests and affiliation and business justification. Meal costs should not violate University policy and should be reasonable.

* The National Science Foundation ("NSF") specifically prohibits costs associated with meals and coffee breaks as part of intramural meetings in the NSF Grants Proposal Guide. See section II.2.g.xii.b for full text.

In addition, the NIH Grant Policy manual states, “...recurring business meetings, such as staff meetings, should not be broadly considered as meetings for the primary purpose of disseminating technical information in order to justify charging meals or refreshment to costs to grants.”

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