

## Meals on Sponsored Projects

### POLICY STATEMENT

The cost of meals may be allowable as a direct charge to sponsored agreements, based on the facts and circumstances of the expense. This policy applies to University faculty, staff and students. The policy applies to all meal charges whether using a University Travel Card, Pro-Card, Campus ID Card, or submitting reimbursement requests via the Concur system. **This policy does not address meals associated with entertainment activities - see the [University Travel and Business Expense Policy](#) nor does it apply to meals or refreshments for human subjects participating in an IRB-approved study.**

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

1. 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.). Meal reimbursements will commence from the time you leave home until your return. Travelers will be reimbursed for meal expenses (per-diem or actual) provided they are documented, reasonable, and consistent with federal guidelines, the [University Travel and Business Expense Policy](#) and the [Sponsored Travel Policy](#).

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.

3. Business meals:

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

- a. The sponsor does not specifically disallow such costs AND

- b. The meeting includes significant participation of external collaborators AND
- c. 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
- d. The activity at which the meal is being served is integral to the goals of the project

Documentation to support these costs, as required by University policy and I.R.S. guidelines, must include all of the following:

- a. Meeting agenda, including date and location
- b. Attendee roster to include company or institution and business relationship to project
- c. Business purpose for incurring the expense and how business conducted furthers the goal of the project

Meal costs should not violate University policy nor should the cost per person exceed local per diem rates.

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<sup>1</sup>. If such expenses are incurred, they may be charged to a university fund if University travel and expense guidelines are met.

---

<sup>1</sup> 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.”