Guidance: Charging Meals on Sponsored Projects

Charging meals to sponsored projects is only allowable under certain circumstances. Meals for project personnel on travel status associated with project business, human subject participants, and postdocs being recruited to sponsored projects are the common exceptions and are allowable. Generally, meals that require the local/on-campus organization of a formal meeting as part of the execution of the project may also be charged to sponsored projects, as long as the meeting agenda and the full list of attendees (including non-NU personnel) are submitted with reimbursement paperwork.

Meal expenses incurred for ad hoc meetings, such as working lunches and dinners, and routine lab gatherings are normally considered entertainment by sponsors and are not allowable. Federal regulations issued by the U.S. Office of Management and Budget (OMB), the National Institutes of Health (NIH), and the National Science Foundation (NSF) address the allowability of meals on federally sponsored projects (see next page). Expenses for meetings with the primary purpose of professional socialization/entertainment (including most mealtime meetings) should be assigned to non-sponsored accounts. Similar guidelines should be followed in the case of non-federally sponsored projects, unless the investigator has received prior written permission from the non-federal sponsor for an exception.

Examples of allowable food charges:

* Lunch and refreshments provided for an all-day meeting of collaborators (including non-NU personnel) on a program project with a formal agenda. [Note that some federal agencies have recently deemed food and beverages unallowable for such meetings, including on projects awarded with the purpose of conducting conferences.]

* A post-doc being recruited to fill an open position on a sponsored project travels to Chicago. The postdoc’s meal may be charged to the sponsored project since s/he is on travel status, but the PI's meal may not be charged to the project.

* A PI on travel has lunch or dinner with a colleague while at a conference and charges his/her own meal as a travel expense. (The colleague should pay for his/her own meal.)

Examples of unallowable food charges:

* Lab personnel meet weekly to discuss progress on sponsored research.

* A PI who is not on travel has lunch or dinner with a colleague and discusses research. (Sponsors do not typically expect to pay for project-related discussions the PI chooses to conduct during mealtime.)
Office of Management and Budget, Circular A-21, May 2004

Section J-17

“Entertainment costs. Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities) are unallowable.”

Section J-32

“Meetings and Conferences. Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers’ fees, and other items incidental to such meetings or conferences.”

National Science Foundation Award and Administration Guide, January 2008

Section V.C.5.g.

"Meals and Coffee Breaks. When certain meals are an integral and necessary part of a conference (e.g., working meals where business is transacted), grant funds may be used for such meals. Grant funds may also be used for furnishing a reasonable amount of hot beverages or soft drinks to conference participants and attendees during periodic coffee breaks."

Section V.C.5.i.

"Entertainment. Costs of entertainment, amusement, diversion and social activities and any costs directly associated with such costs (such as tickets to shows or sporting events, meals, lodging, rentals, transportation and gratuities) are unallowable. Travel, meal, and hotel expenses of awardee employees who are not on travel status are unallowable. Costs of employees on travel status are limited to those allowed under the governing cost principles for travel expenses."

National Institutes of Health Grants Policy Statement, December 2003

Section "COST CONSIDERATIONS; Selected Items of Cost"

"[Meals are] allowable for subjects and patients under study, or where specifically approved as part of the project activity, provided that such charges are not duplicated in participants’ per diem or subsistence allowances, if any."

Section "SUPPORT OF SCIENTIFIC MEETINGS; Allowable and Unallowable Costs"

"Meals. When certain meals are an integral and necessary part of a conference (i.e., a working meal where business is transacted), grant funds may be used for such meals, as qualified under “Travel” in this subsection."