Business Meals on Sponsored Programs

Quick Reference Guide

Allowability

- The cost of business meals on sponsored programs (OAS, account 533615) may be allowable as a direct charge to sponsored programs based on the facts and circumstances of the expense and allowability by the sponsor.
- The cost of food charged as part of conferences sponsored or hosted by the University is allowable as a direct charge to sponsored programs based on the facts and circumstances of the expense and allowability by the sponsor.

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

1. Meals 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 meals, costs of meals and refreshments, local transportation, and other items incidental to such travel as determined by the facts and circumstances of the expense and allowability by the sponsor.

2. Food charged as part of conferences sponsored or hosted by the University
   Generally allowable. Meals that generally are unallowable include:
   a. meal expenses (per-diem or actual) provided they are documented, reasonable, and avoidable as a direct charge to sponsored programs. Per 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. The cost of food/meals while not on travel status will normally not be allowed as a direct charge to sponsored programs, as these costs are considered personal expenses.

3. Business Meals
   Meals for the project.
   - The sponsor does not specifically disallow such costs
   - The meeting includes significant participation of external collaborators
   - The activity is referenced in the budget justification or approved by the sponsoring agency
   - Meals while not on travel status may be allowable if:
     - They are reimbursed as per the University travel guidelines
     - They are included in the original budget, budget justification, and proposal sent to the University
     - They are included in the original budget, budget justification and proposal sent to the University
     - They are included in the original budget, budget justification and proposal sent to the University
     - They are included in the original budget, budget justification and proposal sent to the University
     - They are included in the original budget, budget justification and proposal sent to the University

Responsibilities

Principal Investigators/Faculty
- Anticipate Business Meals and ensure they are included in the budget and justified.
- Determine the benefit of the Business Meals for the project.

Business Office Personnel
- Ensure that Business Meals were included in the budget and budget justification.
- If not included, then determine if approval is needed and proper justification with all information provided by the researcher.

Sponsored Program Services – Pre Award
- Determine if Business Meals might be expected to be purchased with project funds.
- If so, ensure they are identified and justified adequately in the budget and budget justification.

Sponsored Program Services – Post Award
- Respond to questions regarding Business Meals, costing principles and/or sponsor prior approval.
- Review transactions when preparing financial reports, closing accounts and when conducting other regular reviews to verify the charges are appropriately documented and allowable.
- If appropriate, request sponsor prior approval for Business Meals not justified in the proposal.

Documentation

General Unallowable Meals
- Meals that generally are unallowable include:
  a. internal research team meetings (either scientific or administrative)
  b. working lunches
  c. coffee breaks
  d. staff meals
  e. recurring meetings, such as staff meetings, should not be broadly considered as recurring business meetings
  f. personnel costs are not allowable as a direct charge to sponsored programs, as these costs are considered personal expenses.
  g. intramural meetings.
  h. of 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 not per EISA Non-Federal Expense Policy).