MEALS ON SPONSORED PROJECTS Guidance

Meals can be charged to sponsored project, provided the sponsor does not explicitly prohibit such costs, if the following conditions are met:

1. The meeting includes a majority of outside/external participants, AND
2. The meal is served at a formal meeting being conducted in a business atmosphere where the provision of the meal serves to maintain the continuity of the meeting, AND
3. The activity at which the meal is being served is significant and integral to the goals of the project

**Documentation** that supports meals as an allowable charge in an audit may include:

- Meeting invitation that describes meeting purpose
- Meeting agenda
- Attendee roster
- Description of the activity associated with the meal in the proposal narrative and/or budget justification

Business meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting. Such activity is considered to be an entertainment cost.

**NIH Grants Policy Statement: Part III: Terms and Conditions for Specific Types of Grants, Grantees, and Activities - Allowability of Costs/Activities**

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" immediately below. Where meals and/or lodgings are furnished without charge or at a nominal cost (e.g., as part of the registration fee), the proposed per diem or subsistence allowance must take this into consideration.

**GPS 9505 15. Consumer/Provider Board Participation:** When not specifically authorized by program regulations, only the following costs are allowable with the prior approval of the PHS awarding office: a. Reasonable and actual out-of-pocket costs incurred solely as a result of attending a scheduled meeting, including transportation, meals, babysitting fees, and lost wages. b. The reasonable costs of necessary meals furnished by the grantees to consumer or provider board participants during scheduled board meetings only if not reimbursed to participants as per diem or otherwise.

**NSF Grant Proposal Guide (GPG), Budget -- Proposal Section, Meals and Coffee Breaks.** No NSF funds may be spent on meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers.

**USDA Terms and Conditions:** Meals may not be charged as project costs when individuals decide to go to breakfast, lunch, or dinner together when no need exists for continuity of a meeting. Such activity is considered to be an entertainment cost. In contrast, it is NIFA policy that a formal group meeting being conducted in a business atmosphere may charge meals to the project if such activity maintains the continuity of the meeting and to do otherwise will impose arduous conditions on the meeting participants. Please note this requires ADO approval prior to incurring such cost.