

Meals and Refreshments

The University of Oklahoma Health Sciences Center Food & Beverage Policy can be located at <http://www.ouhsc.edu/policy/#541>. This guideline is intended to address the charging of meals and refreshments to sponsored programs. If the sponsor does not have specific guidelines about the allowability of meals and refreshments, then the determination of allowability reverts to standard University policy. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary, and managed in a manner that minimizes costs to the Federal award. Sponsor expenses must be allowable, allocable, and reasonable per cost accounting standards and, therefore, there are no exceptions allowed to exceed the food & beverage thresholds outlined in the University policy.

State Policy:

Food purchases and reimbursement must be identified specifically during the proposal of an award as part of the budget and/or budget justification before it is considered allowable to be paid from a sponsored program. All food purchased must be appropriate and beneficial to the specific project. If during the award year it becomes necessary to purchase food for meetings and food was not included in the initial budget, a rebudget will need to be submitted and approved before food products or reimbursements can be made.

Federal Uniform Guidance:

§ 200.423 Alcoholic beverages. Costs of alcoholic beverages are unallowable.

§200.432 Conferences. 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. As needed, the costs of identifying, but not providing, locally available dependent-care resources are allowable. Conference hosts/sponsors must exercise discretion and judgment in ensuring that conference costs are appropriate, necessary and managed in a manner that minimizes costs to the Federal award.

§200.456 Participant support costs. Participant support costs as defined in §200.75 Participant support costs are allowable with the prior approval of the Federal awarding agency.

§200.474 Travel costs. (a) General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with nonfederal entity's written travel

reimbursement policies. Notwithstanding the provisions of §200.444 General costs of government, travel costs of officials covered by that section are allowable with the prior written approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award. (b) Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity's written travel policy.

§200.475 Trustees. Travel and subsistence costs of trustees (or directors) at IHEs and nonprofit organizations are allowable. See also §200.474 Travel costs.

Specific Federal Agency Guidelines:

DHHS Policy: (HRSA, BHP, MCHB, CDC)

Generally unallowable except for the following:

- Subjects and patients under study;
- Where specifically approved as part of the project or program activity;
- When certain meals are an integral and necessary part of a meeting or conference, grant funds may be used for such meals only when consistent with the terms of the award.

NIH Policy:

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.

When certain meals are an integral and necessary part of a meeting or conference (i.e., a working meal where business is transacted), grant funds may be used for such meals only when consistent with terms of award.

The cost of meals served at a meeting or conference, for which the primary purpose is the dissemination of technical information, is no longer allowable on NIH grants where the primary purpose of the grant is to support a conference or meeting (see also [Support of Scientific Meetings \(Conference Grants\) Section 14.10.1](#)). However, when such a meeting/conference is an ancillary effort under a grant where the primary purpose is other than to support such a meeting/conference, then the cost of meals would be allowable. When allowable as a direct charge, the cost of any meal must meet a test of reasonableness. However, 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 costs to grants.

NSF Policy:

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.

Office of Justice Programs:

The Office of Justice Programs outlines the allowability of a variety meal and refreshment scenarios in the [OJP Financial Guide Appendices](#).

Office of Naval Research:

ONR funds shall not be used to pay for food or beverages.

Department of Education:

The Department of Education only allows meals and refreshments when the agenda of the conference or meeting allows for no time to break for lunch. When allowed it is expected that the meals be reasonable in nature.

Support Documentation:

Payment and/or reimbursement of food vouchers is contingent upon receipt of a detailed invoice or receipt from the vendor. Also needed is a listing of the meeting attendees and the meeting agenda as applicable.

Because most sponsoring agencies do not allow for alcoholic beverages, the detailed receipt must include enough information to determine if such beverages were purchased and are excluded from the total for reimbursement.