

Allowability of meals (non-travel) on grants and contracts

Please refer to the University of Delaware's policy Reimbursement for Faculty, Professional, and Staff. Entertainment of University Guests at <http://www.udel.edu/ExecVP/policies/financial/3-08.html> for information on the criteria for the reimbursement of payment of expenses for entertainment.

Meal expenses (non-travel) are the responsibility of the individuals and are rarely allowed on grants and contracts. This includes meal costs incurred for ad-hoc meetings, working lunches, lab coffee breaks, routine operations, staff meals, recurring weekly/monthly meeting to discuss the progress on an award, meetings to discuss research during lunch or dinner, or otherwise any intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments and centers.

Furthermore, meal expenses related to "amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable" on sponsored awards (OMB Circular A-21, section J-17). Meals (non-travel) may be directly charged on a grant/contract if it is part of a formal meeting or conference where technical information, directly related to the award, is being disseminated. (OMB Circular A-21, section J-32). In such cases:

- Document the purpose of the meeting
- Retain a copy of the formal agenda
- Retain a list of attendees, both internal and external
- If know in advance, include the cost in the proposal with justification for approval by the awarding agency.

It is also permissible to charge the "reasonable" costs of the meals of a visiting researcher to the award, if the purpose of the visit is collaboration on the specific grant/contract; the associated meal expenses for the UD PI is unallowable on the award but may be charged to the departmental general funds or discretionary accounts.

Note that sponsors may place more stringent restrictions than specified in this procedure; refer to the terms and conditions outlined in the notice of award for requirements and/or treatment of such costs.