

UCSF Guidelines on the Allowability of Meals on Sponsored Project Awards:

Although, entertainment costs, such as meals, are normally an unallowable expense on federal sponsored project awards with the exception of meals for patient or subject participants, or as part of approved travel costs, pursuant to the May 20, 2004 revision of A-21, also known as 2 CFR Part 220, meals may be an allowable cost if they are provided at meetings when the purpose of such meetings is to disseminate technical information. Pursuant to federal policy, UCSF has developed the following guidelines to govern expensing the cost of meals to sponsored project awards.

UCSF Guidelines on the Allowability of Meals on Sponsored Project Awards

When charging meals (other than those allowed under award terms for patient or subject participants) on a sponsored project award at UCSF, the following principles must be adhered to:

- The cost of meals provided for meetings for the express purpose of the dissemination of scientific project-related information must be included in the proposal budget and budget justification, and subsequently be approved by the awarding agency. If an awarding agency disallows any proposed meal costs during the proposal review process, then those meal costs should not be charged to the award.
- Meals are not allowable for routine internal business meetings, such as periodic (weekly/monthly) scientific or administrative staff meetings.
- All meal charges must follow basic principles of reasonableness. Accordingly, meals must not exceed the then-current reimbursable cost of the applicable meal under the [UCSF Travel Policy](#) at the time of the meeting, and the items expensed must be allowable under federal cost principles.
- These guidelines must be applied consistently on awards, regardless of whether the meeting is funded by the federal government or another sponsored project source such as a non-profit award.
- In rare instances, it may be allowable to hold an emergency project meeting and charge a sponsored project award for meals. For example, meals may be allowable in the case of an emergency meeting for the purpose of training nurses/coordinators working on a clinical study on the adverse impacts of a drug under study, or on a project where there are imminent human safety concerns that must be addressed. In these rare instances, you may be able to utilize rebudgeting authority to accommodate the cost provided there are no restrictions applicable to the particular award. Proper documentation of the reason for the emergency meeting should be maintained for audit purposes.
- **Note:** Meals are allowable when project staff travel to outside scientific conferences (such as an annual AIDS Conference) as approved under grant terms and in conformance with the [UCSF Travel Policy](#). Allowable costs for conference travel include the cost of meals, transportation, registration fees, or other items incidental to such travel; however, under federal regulations, travel costs are only allowable when the site is a minimum driving distance of 50 miles, by the most direct route, from an employee's office/permanent duty station.

Examples of Meal Expenses Which May Be Allowable on Sponsored Project Awards:

- 1) An annual all day meeting of scientists, including subcontractor scientific staff, to disseminate scientific results produced under a project.
- 2) Meal costs for project staff and outside site visitors for a site visit requested by a federal agency.

- 3) A meeting held for the purpose of training clinical coordinators/nurses on a particular clinical protocol to be performed under a multicenter research project.
- 4) Meals/refreshments for patients or subjects under study.
- 5) Meals for project staff traveling to outside scientific conferences.

Examples of Meal Expenses Unallowable on Sponsored Project Awards:

- 1) Journal club meetings.
- 2) Routine meetings, such as weekly/monthly scientific or administrative staff meetings.
- 3) Entertainment such as parties or social gatherings.
- 4) Meal expenses that are unallowable under the [UCSF Travel Policy](#).

Questions

Questions related to meal allowability on proposals should be directed to the C&G Proposal Team at CGProposalTeam@ucsf.edu. Questions related to the allowability of meal expenses on awards should be directed to the EMF Compliance Manager, Debbie Caulfield at Debbie.Caulfield@ucsf.edu.