



Guidelines for Charging Meals to Sponsored Projects

The following general considerations apply when meal costs are charged to a sponsored project:

- Before initiating or signing off on meal-related expenses, always keep in mind that “entertainment” costs are **not** reimbursable on a sponsored project.
- The meal costs must be allowable by [Uniform Guidance](#), [NYU’s Policy](#), and the Sponsor’s award terms & conditions.
- The meal costs must directly benefit the grant project to which they are being charged.
- The meal costs must be explicitly listed in the budget, budget justification, or proposal scope of work (SOW). This will provide clear evidence of the benefit of the meal costs to the project.
- All meal costs must be documented in a manner that makes it possible for a third party to easily determine how the costs benefitted the project.
- Original itemized receipts must be submitted for all meals when claiming actual expenses, as opposed to per diem. Credit card receipts are insufficient.
- Alcohol is typically deemed as an unallowable cost to a sponsored project unless explicitly approved by the sponsor (see [guidelines for charging alcohol](#)).
 - Alcoholic beverages (including any related tax and gratuity) that meet the requirements outlined in the [Domestic and Foreign Travel Policy for Sponsored Programs](#) should be transferred to the department’s discretionary chartfield.
 - Providing presents in the form of alcohol (e.g., bottles of wine) are unallowable on all grants.
- Gratuities should **NOT** exceed 20%

Meal costs for Grant-Related Conferences:

The cost of meals and refreshments during a conference that is part of a sponsored project is allowable. The meal cost is a project supply expense (not entertainment) only under the following circumstances:

- The conference is undertaken to further the goals of the grant project and there is a formal agenda present.
- The cost for the meals of a non-traveler or individual not specified in the award is not reimbursable as a travel expense.
- Meals are not reimbursed for travel without an overnight stay or when employees are away from their normal work location for an entire day on University business (e.g., all-day conference or meeting “off-campus”).

Meal costs for events/workshops/conferences hosted by NYU:

The cost of meals and refreshments during a conference that is part of a sponsored project is allowable. The meal cost is a project supply expense (not entertainment) only under the following circumstances:

- The cost for the meals is explicitly listed in the budget, budget justification, or proposal SOW.
- There must be a clear explanation of why the meal purchase was necessary and how it directly benefited the sponsored research award.

Meal for Business Meetings/Collaborating on Research:

The cost of meals and refreshments during a meeting that is part of a sponsored project is allowable. The meal cost is a project supply expense (not entertainment) only under the following circumstances:

- There must be a clear explanation of why the meal purchase was necessary and how it directly benefited the sponsored research award.
- There must be an agenda, a list of attendees, and their role in the project provided with the reimbursement request.

Unallowable cost(s) for meals:

Although NYU permits some of the events listed below within reason, the event should **not** be charged to a sponsored project, but rather to an operating account, discretionary account, or by the employee(s) partaking in the event. See the full [NYU Travel and Expense Policy](#) for charging the events to an operating account/discretionary account.

- Entertainment
- Team building
- Celebration
- Occasions that are inherently personal in nature (e.g., parties to celebrate births or marriages) or small in-office functions with purchased meal or beverages should be **paid for by the employees** involved and are not reimbursable business expenses.
- Social events such as annual holiday parties
- A “welcome lunch” for a new member of the grant project staff.

Additional information on Meals:

- Actual daily expenses claimed should be reasonable and appropriate and typically should not be more than \$75 USD/day for domestic travel and \$125/day USD for international travel.
- Location-based per diem rates will be followed for meals:
 - For US cities/regions, use rates set by [GSA](#)
 - For Foreign (non-US) use rates set by the [US Department of State](#)
- Travelers cannot switch between actual meal expenses and per diem on the same trip.
- GSA requires travelers to prorate the meal and incidental expense allowance for the first and last day of their trip. The first and last calendar day of travel is calculated at 75 % of the locale's per diem.
- Mini bar charges are not reimbursable unless they constitute/replace a meal.

- Any exceptions to the NYU Policy must be approved by the Fiscal Officer in advance of travel and adequately documented.
- Bear in mind that approved Fiscal Officers or school charges in the financial systems may still be questioned by the RFS Compliance Program or internal/external auditors. Supporting documentation/additional questions may be requested and must be provided to meet compliance/audit muster.

Applies to **ALL sponsored awards regardless of fund source.*

FAQs:

1. The conference only provides breakfast and lunch. Can I charge meal expenses for dinner?

Yes, if the travel expense for the conference ties back to the budget, budget justification, or proposal SOW and the conference only provides breakfast and lunch you can only charge the dinner expense to the grant. Please refer to [NYU Travel and Expense Policy](#) to see the threshold for dinner expenses if submitting actual receipts. The per diem should be prorated according to the applicable [GSA](#) rate when meals are included as part of the conference registration fee.

2. A business meeting was conducted to benefit the project, but we did not have an agenda. Can I still charge this expense to the sponsored award?

No, this expense would be considered an entertainment charge and is unallowable on a sponsored project. An allowable business meeting charge requires an agenda, a list of attendees with their role on the project, and topics discussed that directly benefit the project.

3. An event was conducted to benefit the project that includes meal and catering services, but those charges were not listed in the budget, budget justification, or proposal SOW. Can I charge this to the grant?

No, if the expense was not listed in the budget, budget justification, or proposal SOW you can submit the [Direct Cost justification \(DCJ\) Form](#) along with sufficient documentation (explicit written approval from the sponsor) to support the charge or submit a revised budget to the sponsor.

4. A traveler received per diem but also submitted reimbursement for refreshments/snacks while on travel. Can we charge the grant for refreshments/snacks?

A traveler cannot claim both actual expense and per diem for meals on a single trip. Original receipts are not required in cases where the traveler claims per diem for meal expenses. The refreshments/snacks cannot be claimed for reimbursement if the per diem was elected. In lieu of per diem, the traveler can claim actual meal/snack expenses incurred during the trip and must provide original itemized receipts

5. A reimbursement request was submitted for team bonding over lunch, is this an allowable charge for a sponsored project?

No, team bonding should be charged to a discretionary account and not to the sponsored project. Team bonding can be a direct charge to the project if there is written confirmation from the sponsor, an agenda, a list of attendees with their roles on the project, and topics discussed that directly benefit the project.

Expense type in Concur for meal charges

Expense Type	Description	General Ledger Account Code
Business Meals	<p><u>Fund 25:</u> All reimbursements submitted under the expense type <i>business meals</i> for Fund 25 will be rejected.</p> <p><u>Fund 24:</u> 1. Meets the criteria for a business meeting on a sponsored project.</p> <p>2. Received explicit approval from the sponsor in the budget, budget justification, proposal SOW, or notice of award for the meal expense.</p>	<p>Fund 25: Invalid chartfield</p> <p>Fund 24: 65186-Team Dinners/Meetings</p>
Business Meals - Grant Exception Allowed	<p><u>Fund 25:</u> 1. Meets the criteria for a business meeting on a sponsored project.</p> <p>2. Received explicit approval from the sponsor in the budget, budget justification, proposal SOW, or notice of award for the meal expense.</p> <p><u>Fund 24:</u> All reimbursements submitted under the expense type <i>business meals</i> for Fund 24 will be rejected.</p>	<p>Fund 25: 65182-Food Expense</p> <p>Fund 24: Invalid chartfield</p>
Event Supplies	<p><u>Fund 24 & fund 25:</u> 1. Meal expenses incurred for events/workshops/conferences hosted by NYU.</p> <p>2. Received explicit approval from the sponsor in the budget, budget justification, proposal SOW, or notice of award for the meal expense.</p>	<p>Fund 24 & Fund 25: 65186-Team Dinners/Meetings</p>

Additional Resources

- [Why NYU applies UG principles to all research expenditures, regardless of sources of funds](#)
- [Guidelines for Charging Alcohol to Sponsored Project](#)

- [Domestic and Foreign Travel Policy for Sponsored Programs](#)
- [Sponsored Programs Administration Post-Award Handbook](#)
- [Researcher Guidance - Research Expenditures Involving Travel](#)
- [Concur:](#)
 - [Faculty Tip Sheet](#)
 - [iTravel resource webpage](#)
 - [Recording from the Travel and Expense & Compliance Information Session](#)
- [NYU Travel and Expense Policy](#)
- [NYU Direct Cost Justification Form](#)
- [The Principal Investigator's Responsibility](#)
- [Principal Investigator Responsibility Policy for Integrity of the Financial Management of Sponsored Programs](#)
- [Uniform Guidance Requirements 2 CFR 200](#)
- [48 CFR 9905 - Cost Accounting Standards](#)
- [DS-2](#)
- [Charging Administrative Expenses to Federal Awards Policy](#)
- [Costing Policy](#)
- [Accounting for Unallowable Costs](#)
- [Researcher Guidance - Research Expenditures Involving Procurement \(OTPS\)](#)
- [Researcher guidance on travel using sponsored award funds](#)
- [Facilities & Administrative \(F&A\) FAQs](#)
- [Research Revenue Cycle FAQs](#)
- [Equipment Capitalization Threshold FAQs](#)
- [Project Management Guide](#)
- [Audit readiness guide](#)
- [Supplier Diversity on sponsored award funds](#)
- [M/WBE compliance](#)