Meals and Refreshments

The University of Oklahoma Health Sciences Center policy on the purchase of meals and refreshments can be found at http://www.ouhsc.edu/policy/#541. University policy states that the allowability of the purchase of meals and refreshments is dictated by the sponsor. 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.

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.

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 (i.e., a working meal where business is transacted), grant funds may be used for such meals only when consistent with terms of the award.
- The cost of meals served at a meeting or conference, for which the primary purpose is the dissemination of technical information, is not allowable on NIH grants where the primary purpose of the grant is to support a conference or meeting.
- If the 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.
- In all cases 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 to costs to grants.
**NSF Policy:**

When certain meals are an integral and necessary part of a conference (e.g., working meals where business is transacted), grant funds may be used for such meals. Grant funds may also be used for furnishing a reasonable amount of hot beverages or soft drinks to conference participants and attendees during periodic coffee breaks.

**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.

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