

Food Related Expenses on Grants

These guidelines are for Principal Investigators in charge of grant awards and those approving charges to such awards. They draw on Uniform Guidance 2 CFR Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards); the guidelines of federal agencies such as the National Institutes of Health and the National Science Foundation; and Kent State University policy.

General Considerations

The following general considerations apply whenever food costs are charged to a grant award:

- Food costs should appear in the project budget that was approved by the awarding agency.
- The costs must clearly and directly benefit the grant project.
- All food costs must be documented in a manner that makes it possible for a third party to easily determine how the costs benefitted the project. Itemized receipts, a list of attendees and their relationship to the project, and an agenda are required.

Food Related Charges Allowable on Sponsored Projects

Food related charges that can be allocated to grants must meet all three of the following conditions:

1. Fit into one of the following categories:
 - a. Travel
 - b. Conference
 - c. Participant¹ or Research Subject² Support
 - d. Other (must be specifically budgeted and approved by the sponsor)
2. Must be allowable under Uniform Guidance and/or the award terms and conditions.
3. Must adhere to Kent State policies.

Procedures

Travel meals for Kent State employees in “travel status” are reimbursed at the per diem rate per [Administrative Policy Regarding Travel Regulations](#).

All other food related expenses are reimbursed at actual cost per [Administrative Policy Regarding Business Meals and Hospitality](#) unless the grant agreement specifies otherwise.

¹ A participant is defined as the recipient, not the provider, of a service or training associated with a workshop, conference, seminar, symposium or other short-term instructional or information-sharing activity. Participants may include students, scholars, and scientists from other institutions, individuals from the private sector, teachers, and state or local government personnel. Employees of Kent State are **NOT** eligible to receive participant support.

² A research subject is a person who decides to participate in a research study. Participation is voluntary and the person may quit the study at any time. Any PI using human subjects in their research is required to obtain Institutional Review Board approval to assure the protection of the rights and welfare of the research subjects.

Travel Meals

A person must be in “travel status” in order for their meals to be charged to a grant award. The travel should be in the approved grant budget, and the meal expense must be consistent with Kent State policy. A meal purchased when a person is not in “travel status” is typically considered a personal expense and may not be charged to a grant.

Examples – Travel Meals

A PI in travel status has lunch or dinner with a colleague while at a conference. The PI's meal is allowable as a travel expense. The colleague should pay for their own meal.

A collaborator from a university in another state comes to Kent to confer with Kent State's PI and the two go out to dinner. The collaborator's meal can be charged to the grant if meals are budgeted since they are in travel status. However, the grant award cannot be charged for the PI's local business meal.

A post-doc being recruited to fill an open position on a research grant travels to Kent State. Their meal can be charged to the grant since they are on travel status. Meals for any accompanying Kent State employees (including the PI) cannot be charged to the grant.

Conferences Hosted by Kent State (Not Common)

This section applies when the primary purpose of a grant award is to organize and/or host a conference or formal meeting. Uniform Guidance (UG) defines “conference” as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the host institution (Kent State) AND necessary and reasonable for successful performance under the award. Some sponsors, including NIH and NSF, have terms that are more restrictive than UG. Please refer to the award's terms and conditions for any specific treatment of expenses.

Generally, conference meals/refreshments are allowable only under the following circumstances:

- The conference is undertaken to further the goals of the grant project.
- The associated food costs appear in the approved project budget.
- There is a formal agenda for the conference and an attendee roster.
- Participants come to the conference from different locations.
- Meals/refreshments provided are necessary to accomplish legitimate conference business.

Examples – Conferences and Meetings

Lunch and refreshments provided for a periodic all-day meeting of collaborators on a program project (with formal agenda and participants from different locations) would be allowable so long as it was included in the sponsor approved budget.

In contrast, grant funds should not be used to provide food for meetings attended only by Kent State grant project staff. A “welcome lunch” for a new project team member would not be allowable.

Participant and Research Subject Support

Participant Support and Research Subject costs are explicitly budgeted and will appear in the approved budget from the sponsoring agency. Please refer to the award's terms and conditions for any specific treatment of these types of expenses.

Projects with Participant Support may include meals, refreshments, and/or food-related expenses for participants when the project is being conducted for their benefit. These programs are typically educational or outreach in nature.

Meals, refreshments, and/or food-related expenses for research subjects are allowable on grant projects assuming all human subject compliance requirements are in place and the costs are part of the approved project budget.

Examples – Participant and Research Subjects

A summer day camp to foster interest in STEM-related fields is being conducted for middle-school girls. A boxed lunch provided each day could be allowable depending on the approved budget and the funding agency's guidelines.

A research study is being conducted to help discover how potatoes can improve heart and gut health. Bottled water provided to potential subject volunteers during the initial consultation could be allowable depending on the approved budget and the funding agency's guidelines.

Other Business Meals (Not Common)

There may be other cases where food-related costs are allowable to sponsored projects. In such cases there must be a compelling reason why the business could only be conducted over a meal. Additionally, per university policy, business meals or hospitality expenditures are not permissible on sponsored programs unless specifically authorized as part of the grant or contract.

- The meal must be specifically included in the grant budget approved by the sponsoring agency.
- The cost must be reasonable and reflect the action a prudent person would have taken at the time the cost was incurred.

Examples – Other Business Meals

The university has an award from a foreign institution to provide a culturally enriching experience for their English as a Foreign Language students traveling to the United States. Funds have been budgeted for an end of program banquet. Food and food related expenses for the banquet would be allowable as long as they conform to Uniform Guidance, the sponsor's terms and conditions, and Kent State policies.

Food Related Expenses Unallowable on Sponsored Projects

- Meals for the purpose of discussing future projects.
- Intramural (all KSU personnel) project meetings to discuss progress on the grant.
- Alcohol, even if the meal itself is allowable.

References

- [NIH Grants Policy Statement](#), see 7.9.1 Selected Items of Cost -Meals
- [NSF PAPPG](#), see Proposal Preparation Instructions, Proposal Content, Budget and Budget Justification, Section xiii (b) Meals and Coffee Breaks
- [NIFA Terms and Conditions](#), see Allowable Costs – Meals
- [Uniform Guidance](#), See 200.438 Entertainment costs, 200.456 Participant support costs, 200.474 Travel costs, and 200.432- Conferences
- [Kent State University Administrative policy regarding travel regulations \(in-state and out-of-state\)](#)
- [Kent State University Administrative policy regarding business meals and hospitality expenses payable or reimbursable from university funds](#)