

Budgeting for Food on Sponsored Projects

Office of Sponsored Projects | Seattle University

This guidance only pertains to meals and food provided at sponsored project-funded activities including, but not limited to, conferences and other workshop-style events where participants are attending an educational opportunity hosted by a Seattle University Principal Investigator (PI). Guidance for budgeting for food on sponsored projects funded by the National Science Foundation (NSF) are included below.

Meals associated with an activity (conference or workshop) may be directly charged to a sponsored project if they are necessary to meet the goals of the award, are specifically budgeted and justified in the budget (either at the proposal stage or during a formal re-budget), and approved by the sponsoring agency. As with all sponsored project-funded purchases, expenditures must be reasonable, allowable, allocable, and consistently treated.

Please note: food costs for an activity that are not integral to achieving the goals of a project are generally not allowable (i.e. a working lunch of SU employees or of the PI and co-PIs).

When determining whether food costs may be charged to a sponsored project, the four following items must be considered:

- 1. Is it necessary to complete the objectives of the proposed project?**
 - a. For example, a working breakfast or lunch is an example of a cost for food that *may* be allowable under an award if attendance at the meal is needed to ensure the full participation by conference attendees in essential discussions concerning the purpose of the conference and to achieve the goals and objectives of the award.
- 2. Is it reasonable (as discussed within the below) and is the cost accurately portrayed in the budget?**
- 3. Is it allowable (per sponsor and Seattle University policies)?**
- 4. All food costs must be budgeted, justified, and approved by sponsor.**

Accuracy and reasonableness of food costs

- In order to accurately budget for food, it is recommended to request a cost estimate at the proposal stage via quotes from the hosting venue (or other food vendor) so that the approved budget can fully-accommodate the contracted food costs (i.e. for the total number of anticipated attendees and selected meals from the venue's menu).
- As a guidepost for 'reasonable' meal costs, please reference relevant per diem rates:
 - SU has a daily per diem rate of \$50 (\$10 breakfast, \$15 lunch, \$25 dinner) (<https://www.seattleu.edu/controllers-office/accounts-payable/reimbursements/meals/>)
 - Or view the General Services Administration per diem rates for the location of the activity: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

Participants vs. other attendees

- A participant is defined as a non-employee who is the recipient, not the provider, of a service or training opportunity as part of a workshop, conference, seminar, symposium or other short-term instructional or information sharing activity funded by a sponsored award. Only participant costs can be budgeted under Participant Support Costs.
- Any cost relating to other attendees such as the PI(s) and speakers, trainers, or other educational providers, should be categorized and budgeted appropriately (and not under Participant Support Costs).
 - For NSF, food costs associated with non-Participant attendees must be budgeted and justified under Line G.6, Other Direct Costs

NSF-Funded Sponsored Projects

For full requirements related to budgeting for food on projects funded by an NSF award, please see the current [NSF Proposal and Award Policies and Procedures Guide \(PAPPG\)](#) regarding Conference Proposals ([Section II.E.9](#)), Participant Support ([Chapter II.C.2.g.\(v\)](#)), And Allowable and Unallowable Costs / Meals and Coffee Breaks ([Section II.C.g.xii\(b\)](#)).

Please note: Costs that will be secured through a service agreement/contract should be budgeted under Line G.6, Other Direct Costs, to ensure the proper allocation of indirect costs.

Reasonability of food-related expenses at NSF-funded conferences

- Guidelines in the above section titled “Accuracy and reasonableness of food costs” apply
- Per the PAPPG Section II.E.9.g. “Proposed costs for meals must be reasonable and otherwise allowable to the extent such costs do not exceed charges normally allowed by the grantee organization in its regular operations as the result of the grantee organizations’ written policies.”

Allowable food-related expenses at NSF-funded conferences

- Per the [PAPPG Section II.E.9.g.](#) “Meals that are an **integral and necessary** part of a conference (e.g., working meals where business is transacted),” and
- “Funds may be included for furnishing a reasonable amount of hot beverages or soft drinks to conference participants and attendees during periodic coffee breaks.”

Unallowable food-related expenses at NSF-funded conferences

- Per the [PAPPG Section II.E.9.i\(i\)](#) – “Meals and Coffee Breaks for Intramural Meetings. NSF funds may not be included or spent for meals or coffee breaks for intramural meetings of an organization or any of its components, including, but not limited to, laboratories, departments, and centers, as a direct cost,” and
- [PAPPG Section II.E.9.i\(ii\)](#) “Entertainment. Costs of entertainment, amusement, diversion, and social activities (such as tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities, etc.) are unallowable and may not be requested. Travel, meal, and hotel expenses of awardee employees who are not on travel status also are not permitted. See also Chapter II.C.2.g(xiii)(a) and 2 CFR §200.438,” and
- [PAPPG Section II.E.9.i\(iii\)](#) “Alcoholic Beverages. No NSF funds may be requested or spent for alcoholic beverages.”
- [PAPPG Section II.C.g.xii\(b\)](#) is not specific to conferences but notes that the same prohibitions as noted above regarding *meals and coffee breaks, entertainment, and alcoholic beverages are unallowable on all NSF awards.*