**Allowability of Meals on Sponsored Programs Accounts**

The allowability of meals charges on a sponsored program is determined by the award’s terms and conditions, OMB Circular A-21, and ISU policies. When asked to charge a meal to a sponsored programs account, you should consider the following:

* Is the cost allowable?
	+ Is it a necessary and integral part of a conference or meeting?
	+ Was the expense clearly identified in the budget and justification?
	+ Is it allowable per the sponsor or award’s specific terms and conditions?
* Is the cost reasonable?
	+ Is the cost per person of the meal close to meal per diem rates?
	+ Does the cost or location of the meal meet the Des Moines Register test?

Documentation which should be kept to support allowable meal expenses includes:

* Date and location of the meal
* List of all attendees including, title, company/institution, and relationship to the project
* Meeting agenda and a description of the meeting purpose
* Identification of the scope of work in the proposal narrative and/or budget with which the meeting is associated

[**OMB A-21 Section J.77 – Meetings and Conferences**](http://www.whitehouse.gov/omb/circulars_a021_2004/#j)

OMB A-21 states that meals related to meetings and conferences where the dissemination of technical information occurs are allowable.

[**NSF AAG (Award & Administration Guide) Chapter 5.C.5 – Meetings and Conferences**](http://www.nsf.gov/pubs/policydocs/pappguide/nsf13001/aag_5.jsp#VC5)

NSF will only allow meal and coffee break expenses for formal meetings and conferences which are detailed in the approved budget. Meal expenses are not allowed for departmental or lab meetings.

[**USDA NIFA Agency Specific Research Terms & Conditions (11/13)**](http://www.nsf.gov/pubs/policydocs/rtc/agencyspecifics/nifa_1113.pdf)

USDA will allow meals that are a part of a formal meeting or conference where the primary purpose is the dissemination of technical information. However, USDA does NOT allow business meals when no need exists for the continuity of a meeting.

[**NIH Grants Policy Statement**](http://grants.nih.gov/grants/policy/nihgps_2012/nihgps_ch7.htm#costs_activities_allowability)

NIH will allow working meals (where the business aspect of the meeting continues) which are integral and necessary part of a meeting or conference. However, meals for recurring business meetings such as staff or lab meetings are not allowable.

If an NIH grant is specifically to host a [meeting or conference (R13s & U13s)](http://grants.nih.gov/grants/guide/notice-files/NOT-OD-12-041.html), the cost of meals served at the meeting or conference is no longer allowable. However when a 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.

**EASE FORMS**

Please note that SPA will no longer accept photos of signed EASE forms. We have discovered that when they are scanned, they become unreadable. Since EASE forms are stored electronically, we need to ensure that scanned EASE forms are readable.

**ANNUAL COST SHARE DOCUMENTATION**

Please respond in a timely manner to requests for cost share documentation from your SPA accountant.  The SPA manager will review all accounts that are not up to date to determine the appropriate course of action.  Thanks for your efforts in documenting this important information.

**SPA EDATA TRAINING**

SPA has developed a training presentation for those who work with sponsored program accounts, but may be unfamiliar with the information and screens available in the SPA portal in eData. The presentation will begin with the SPA Financial Report screen and explore many of the links to other reports found on that page. An email will be sent out to the Grant Coordinator email list when the training dates are established, signup will be through Iowa State’s Kuali & eData training website.

**NIH SALARY CAP INCREASE**

[NIH Salary Cap Increase](http://grants.nih.gov/grants/guide/notice-files/NOT-OD-14-055.html) – per Executive Order 13655, the Executive Level II was increased by 1% from $179,700 to $181,500, effective January 12, 2014.

[NIH Notice NOT-OD-14-052](http://grants.nih.gov/grants/guide/notice-files/NOT-OD-14-052.html) - Implementation of salary limitation for NIH grant and cooperative agreement awards:

* No adjustments will be made to modular grant awards or for non-competing grant awards issued with FY 2014 funds.
* NIH competing grant awards with budgets reflecting salary levels at or above the new cap(s) that are issued after January 12, 2014, will reflect adjustments to the current and all future years so that no funds are awarded or committed for salaries over the limitation.
* For awards issued in those years that were restricted to Executive Level II, including competing awards already issued in FY2014, if adequate funds are available in active awards, grantees may rebudget to accommodate the current Executive Level II salary level.  However, no additional funds will be provided to these grant awards.
* The salary limitation provision does apply to subawards/subcontracts

Next Grant Coordinator meeting will be on Wednesday, May 14th.