

Project Number _____ **Principal Investigator** _____

Food Costs/Project Exemptions:

A project should request to be exempt for food costs anytime it is expected there will be food costs that are NOT related to persons in travel status. This request should come from the college level and already be reviewed prior to forwarding the request to Contracts and Grants.

As per Federal/State/University guidelines, food costs are normally not allowable as direct costs on a sponsored project, as well as other ledger. Most agencies see normal food costs as 'entertainment', which is an unallowable cost.

When a project has been determined to be 'exempt', this means that food costs for workshops, conferences, etc. will be allowable as long as they are for the purpose of the project. It does not mean that all food costs for any purpose will be allowable. The college/department is responsible for the charging of relevant food costs to the project and its overall objectives. Be aware that conference and workshop meal costs must be included in a sponsored project proposal and approved in the resulting sponsored agreement, must be reasonable, and requires (per OSB edict) the certification and approval of the department or unit head. Please review the related guidance at:

http://www.ncsu.edu/sparcs/budgeting/conference_food.php

Refreshments for coffee breaks are allowable for workshops/conferences as long as they are planned in detail in advance, with a formal agenda or curriculum, where there is a formal written invitation to participants setting forth the calendar of events, there is a minimum of twenty (20) participants, and the costs do not exceed \$4.50 per participant per day.

Signature of this request by the authorized college representative constitutes agreement by that organization to assume responsibility for food costs being charged to the project, are allowable and for the purpose of the project.

Name (Printed): _____ (College Representative)

Signature: _____ Date: _____

**Signature below denotes understanding of the terms in which this account has been allowed meal/break costs.*

*Principal Investigator _____ Date: _____

*Department Contract Manager _____ Date: _____