

Question 1:

A PI is organizing a seminar session and would like to provide lunch for attendees.

Working meal reimbursement as defined by Northwestern is an in-town meal for legitimate business purposes involving non-university personnel. Federal sponsors, in addition, mention the meeting should be for purposes of scientific or technical dissemination. Reimbursements that meet these criteria can be charged to sponsored projects. Please refer to the Travel, Entertainment and Courtesy policy, pages 29 and 30, and the Cost Allowability Guide for more information.

- <https://www.northwestern.edu/financial-operations/policies-procedures/policies/travel.pdf>
- https://www.northwestern.edu/asrsp/docs/charging_sponsored_projects_allowability_guide_v2.xls

For Reimbursement, attach the following supporting documentation:

- Agenda
- List of names, position or relationship to the university
- If your grant specifically allows a particular seminar or session, attach any other documentation that supports the meal

Relevant information from the travel policy:

c) Meals

In-town meal reimbursement is allowable if there is a legitimate business purpose involving non-University personnel. The inclusion of University employees should be moderated as much as possible (e.g., no more than 2-3 other employees in attendance). In planning entertainment for University guests, all efforts should be made to provide reasonable meal arrangements. Reasonably priced restaurants or catering services should be used. For group meals, the most senior employee should assume the responsibility of paying the bill.

It is the policy expectation that each employee will pay for their own meal if discussing University business while “in town”. If Vice-Presidents and Deans must arrange meetings during mealtime to facilitate a confidential matter or unusual scheduling constraints, it is permissible to seek reimbursement of an “in town” meal. This should occur infrequently. The reimbursement must note the business purpose of the meal and the attendees must be documented on the reimbursement. This also applies to Dean-initiated meetings of a quarterly or monthly interval in which light refreshments are served, and/or program-based working events which are pre-planned. A guideline of \$8-\$10 per person should be used in planning such events.

If meals for other individuals are included in the total, their names and relationship to the University must be specified on the Attendees page, as well as the business purpose of the

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meal. For group meals, the most senior employee should assume the responsibility of paying the bill.

This documentation requirement also applies to dining services at the Allen Center and Norris Center, events catered by outside vendors and events where food is purchased from the grocery store or bakery, or other source. The Allen Center and Norris Center will provide billing services for departmental groups of ten or more for functions with a legitimate University business purpose. Individual meals must be paid for in advance and reimbursement sought after the fact with proper receipts and justification.

The cost of meals during normal working hours, when not traveling is generally unallowable. Examples include: meal reimbursement while visiting either the Chicago or Evanston campus for work-related purposes; reimbursement for "working meals", where one employee takes another employee to breakfast, lunch, or dinner; and reimbursement for “social meals”, defined as two or more individuals from within the University eating together. Formal meetings to discuss legitimate University business normally can be held during regular business hours.

Question 2:

A researcher is registering for a conference and there is a higher fee for non-members; however an option to purchase a membership is available

Memberships for the most part are unallowable on sponsored projects. The Cost Allowability Guide will help you determine when a Principal Investigator can or cannot charge a membership fee. Please make sure to refer to it when necessary.

- Membership required for specific journal periodical directly related to the project.
 - Please justify how it benefits the project in your reimbursement request
- Membership required to present at a conference
 - Please attach supporting documents confirming PI is a speaker
- Membership required for reduced registration fees or other associated conference costs; cost must be greater than or equal to membership.
 - Please attach membership and registration information to your reimbursement request.

Relevant Information from the Cost Allowability Guide:

Item of Cost	Description of Typical Expenses	Allowable as Direct Costs (Charging Sponsored Projects Directly)
Memberships, Subscriptions, and Professional Activity Costs	Institutional membership in business, technical or professional organizations. Subscriptions to business, professional, and technical periodicals. Memberships required to attend a conference where Northwestern employees are not presenting.	No
	Membership to a country club or social or dining club. Membership in any civic or community organization. Membership in any organization whose primary purpose is lobbying.	No
	Membership required for obtaining a specific journal or periodical directly related to the project. Membership required to present at a conference directly related to the project. Membership required to receive reduced registration fees or other associated costs for said conference (cost must be greater than or equal to membership cost).	Yes

Question 3:

You are submitting or approving a request for a service contract on a large piece of capital equipment. What should you be considering?

Please consider the following:

- How to allocate the purchase appropriately
 - Always consider if it is reasonable, allowable, and allocated appropriately
 - Utilize the allocation form: https://www.northwestern.edu/asrsp/docs/multiple_project_allocation_form.doc
 - Select an appropriate allocation method on form
- Was the purchase budgeted?
 - If not, that might signal a change in scope or be unallowable
 - Review guidance in *Charging Sponsored Projects Guide*
- End dates of projects being charged
 - Part of allocation decision as well as overall yes/no decision if one project only

Choose one of the following and fill in supporting information (e.g. number of FTEs per project):

<p>A. <input type="checkbox"/> Effort for each project:</p> <p>1: #%</p> <p>2: #%</p> <p>3: #%</p>	<p>D. <input type="checkbox"/> Number of FTEs who will use this item for each project:</p> <p>1: # FTE</p> <p>2: # FTE</p> <p>3: # FTE</p>	<p>G. <input type="checkbox"/> PI time in lab for each project:</p> <p>1: # %</p> <p>2: # %</p> <p>3: # %</p>	<p>J. <input type="checkbox"/> Other: Detailed description of allocation method used: Click here to enter text.</p>
<p>B. <input type="checkbox"/> Square footage used for each project:</p> <p>1: # sq ft</p> <p>2: # sq ft</p> <p>3: # sq ft</p>	<p>E. <input type="checkbox"/> Number of experiments that will require this item, per project:</p> <p>1: # experiments</p> <p>2: # experiments</p> <p>3: # experiments</p>	<p>H. <input type="checkbox"/> Linear footage of bench space being used for each project:</p> <p>1: # ft</p> <p>2: # ft</p> <p>3: # ft</p>	
<p>C. <input type="checkbox"/> Number of people who will use this item for each project:</p> <p>1: # people</p> <p>2: # people</p> <p>3: # people</p>	<p>F. <input type="checkbox"/> Usage Records (supply logs, copier logs, hours used logs) as described below:</p> <p>1: Click here to enter text.</p> <p>2: Click here to enter text.</p> <p>3: Click here to enter text.</p>	<p>I. <input type="checkbox"/> Amount of lab-staff time in lab for each project:</p> <p>1: # %</p> <p>2: # %</p> <p>3: # %</p>	

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Question 4:

You are submitting or approving a request for a powerful new computer.

Is it important that it be in the proposal budget or narrative?

- Yes; if not it would need to be justified at the time of purchase
 - Is it reasonable (necessary), allowable, and allocated appropriately?
- UG change in treatment of computers- awarded on/after 12/26/14
 - Essential and allocable, **but not solely dedicated** to the performance of a federal award
2CFR 200.453.c

Would it matter if a NRSA was involved?

- Yes; personal computers are an allowable expense on NRSA awards.
 - Individual- the trainee retains the unit after termination
 - Institutional- the program retains the unit; it should not be given to the trainee

What would you attach to make the approval process go faster?

- Attach any justification which demonstrates the computer's necessity and allocability to the project.
 - Options:
 - Email approval from OSR
 - Sponsored Projects Purchase Justification Form
 - <https://www.northwestern.edu/asrsp/docs/sponsored-projects-purchase-justification-v6.pdf>
 - Covering this at time of purchase will insure not having to do it at closing!