# Guidance Sponsored Function Expenses on Sponsored (53) Accounts

OFFICE OF SPONSORED PROGRAMS
COLORADO STATE UNIVERSITY

This guidance clarifies when and how food and beverage expenses can be charged to sponsored project "53" accounts using object code **6651 – Sponsored Programs Sponsor Functions**, ensuring compliance with University policy, Uniform Guidance, and sponsor requirements.

## Authorized Use of Object Code 6651:

- This object code is used exclusively for expenses associated with meetings or conferences that directly benefit the sponsored project (53) account.

## Event Requirements:

- Must involve a group of people formally convening with a defined and documented purpose. Indicators of formality include formal announcements of time and place in advance of the event, and a structured agenda.
- The event should benefit the project, and attendees should include a significant number of individuals who are not CSU employees or students (e.g., external collaborators, clients, community stakeholders).
- Meals may be hosted only if the meeting is of significant length (for example, a half day or longer, spanning at least one regular mealtime), they are essential to maintain the continuity of the meeting or conference and if the absence of such refreshments would impose arduous conditions on the participants.

Food and beverage expenses charged to a sponsored project should be included and justified in the awarded budget justification. If not budgeted up front, prior sponsor approval may be required before the expense can be charged. Charging food and beverages to sponsored project accounts via object code 6651 is restricted to formal, project-beneficial meetings and conferences, especially those including significant external participation and with formal agendas. Proper planning, documentation, and sponsor approval are essential. Casual or internal-only gatherings are explicitly excluded.

## Unallowable Expenses:

The following types of functions **cannot** be charged to 53 accounts under object code 6651:

- Alcoholic beverages.
- Refreshments at student or faculty meetings.

- A PI's lunch or dinner with colleague(s) to discuss research.
- Business meals where there is no necessity to maintain meeting continuity (e.g., casual breakfast/lunch/dinner without a formal meeting structure). Restaurant meals are generally not allowable unless specifically budgeted and approved by the sponsor.