

Use of Subcode 6651

53 FUND SPONSOR FUNCTIONS

Use this object code with 53 accounts only for activities associated with meetings and conferences as described in OMB Circular A-21 section J.32. "Costs of meetings and conferences, the primary purpose of which is the dissemination of technical information, are allowable. This includes costs of meals, transportation, rental of facilities, speakers' fees, and other items incidental to such meetings or conferences." A meeting or conference must include a group of people which formally convene either on- or off-campus for a defined purpose and must be a

In order for the function to qualify as a valid expense on a 5-3 project it must be allowable under both the provisions of A-21 and under the terms of the specific award; it must be allocable, that is, of obvious direct benefit to the 5-3 project; and it must be reasonable. If a sponsored function is planned for a project, it should be included and justified in the proposal budget, and approved by the sponsor. If the need for an unplanned function arises, prior sponsor approval may be required. If prior sponsor approval is not obtained and the sponsored function meets the definition above, a statement explaining how the function is necessary to the project must be submitted to and approved by Sponsored Programs. Justification must include the agenda, a list of attendees, purpose, place and date of meeting, an explanation of why the function was not included in the original budget, and how the function is of benefit to the project. OMB Circular A-21 prohibits the use of 53 accounts for social functions and gatherings. "Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable." Examples of costs which are not allowable on 53 accounts: refreshments at a student and/or faculty meeting; principal investigator has lunch/dinner with a colleague(s) to discuss research; business meals when individuals decide to go to breakfast, lunch or dinner together when no need exists for continuity of a meeting. Cost of activities, conferences or meetings sponsored and conducted by the University for the primary purpose of carrying out institutional business related to instruction of students, research, public service, outreach or administration. Normally costs associated with official functions are limited to those for food and beverages. Travel associated with official functions should use the 6000-61xx travel object codes. Requires proper approved justification in 21 accounts (RECHAR subfund). For additional guidance contact the appropriate Sponsored Programs Research Administrator.