

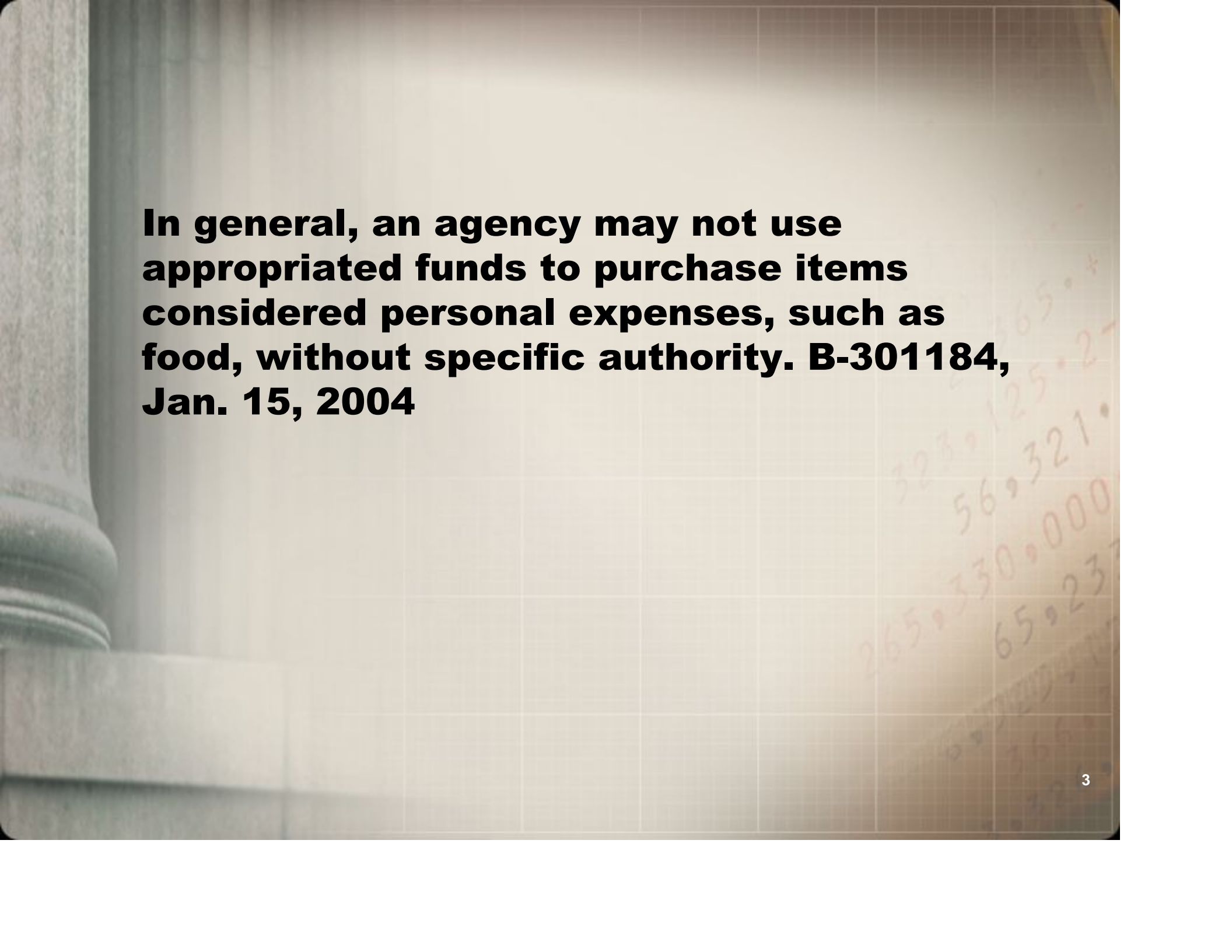


# **Can Your Agency Use Appropriated Funds for Meals and Light Refreshments?**

This document was superseded by the document "Can Your Agency Use Appropriated Funds for Meals and Light Refreshments?" dated March 10, 2011.

# Table of Contents

Awards Ceremony	p.4
Cultural Awareness Ceremony	p.4
Training	p.5
Nongovernmental-sponsored Meeting or Conference	p.5
Agency paying for Food for an Employee Attending a Government-sponsored Conference	p.6
Agency Hosting a Formal Conference	p.7
Routine Agency Meeting Held at an Outside Facility	p.8
Emergency	p.8
Endnotes	p.9



**In general, an agency may not use appropriated funds to purchase items considered personal expenses, such as food, without specific authority. B-301184, Jan. 15, 2004**

# The decision tree below identifies the statutory authority and limited exceptions that may permit an agency to provide food to employees at their duty stations:

## Awards Ceremony (5 U.S.C. 4501-4506)

Are recipients publicly recognized?

Yes

Has authorized agency official determined that food advances the recognition of the awardee?

Yes

Agency may pay if in accordance with 65 Comp. Gen. 738 (1986)

No

Agency may not pay

No

## Cultural Awareness Ceremony (EEO laws, e.g., Title VII of the Civil Rights Act of 1964, P.L. No. 88-352)

Is food part of a formal program intended to advance EEO objectives and to make the audience aware of the cultural or ethnic history being celebrated?

Yes

Is the food a sample of the food of the culture, and is it being offered as part of the larger program to serve an educational function?

Yes

Agency may pay if in accordance with B-301184, Jan. 15, 2004

No

Agency may not pay

No

**Training<sup>1</sup>**  
(5 U.S.C. 4109)

Is participation  
necessary to obtain full  
benefit of training?

**Yes**

Agency may pay  
if in accordance with  
39 Comp. Gen. 119  
(1959)

**No**

Agency may not pay

**Nongovernmental-  
sponsored Meeting or  
Conference**  
(5 U.S.C. 4110)

Is cost of food a  
nonseparable portion  
of a registration or  
attendance fee that  
covers attendance  
and meals?

**Yes**

Agency may pay if in  
accordance with B-  
233807, Aug. 27, 1990

**No**

Is food necessary to  
obtain full benefit of  
meeting or conference?<sup>2</sup>

**Yes**

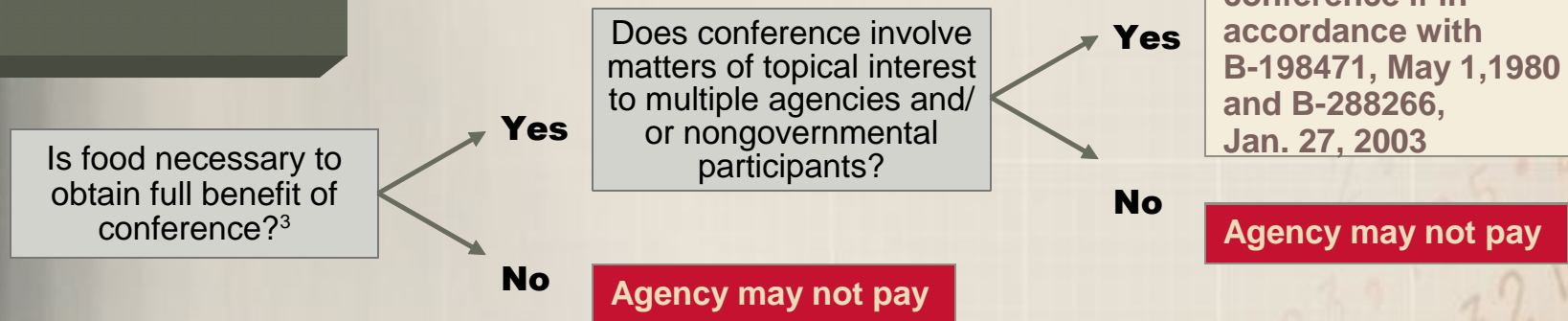
Agency may pay if in  
accordance with B-  
233807, Aug. 27,  
1990

**No**

Agency may not pay



**Agency paying for  
Food for an Employee  
Attending a Government-  
sponsored Conference\***  
(5 U.S. C. 4110)



\* Without statutory authority to charge a fee and retain the proceeds, the host agency may not charge a registration or other fee to defray the costs of providing food.

## Agency Hosting a Formal Conference\*

Does the conference include registration, published substantive agenda, scheduled speakers?

**Yes**

**No**

Is the food a legitimate conference expense?<sup>4</sup>

**Yes**

**No**

Does conference involve matters of topical interest to multiple agencies and/or nongovernmental participants?

**Yes**

**No**

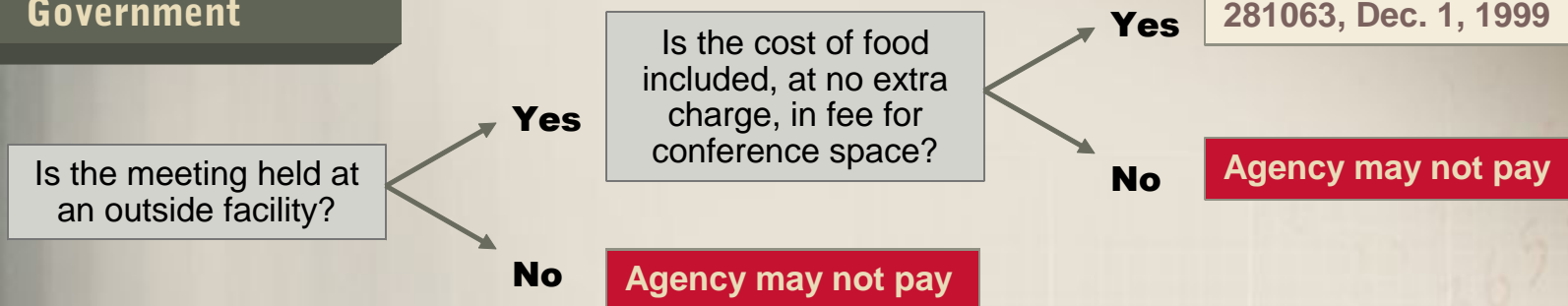
Agency may pay for food for conference participants if in accordance with B-300826, March 3, 2005

Agency may not pay

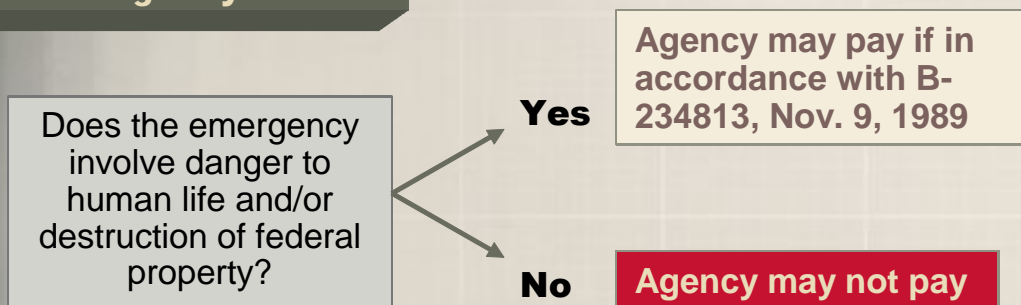
Agency may not pay

\* Without statutory authority to charge a fee and retain the proceeds, the host agency may not charge a registration or other fee to defray the costs of providing food.

## Routine Agency Meeting Held to Discuss the Internal Day-to-Day Operations of the Government



## Emergency





# Endnotes

1. All training must comply with the Government Employees Training Act definition of training in 5 U.S.C. 4101(4).
1. Criteria used in determining if an agency may pay for food for an employee attending a nongovernmental meeting or conference:
  - Meals and refreshments are incidental to the meeting or conference,
  - Attendance at the meal or when refreshments are provided is important to ensure the employees' full participation in the meeting or conference, and
  - The meal and refreshments are part of a formal conference or meeting that includes not just the meal and refreshments and discussions or speeches that may take place when the meal and refreshments are served, but also substantial functions separate from when the food is served.
1. Criteria used in determining if an agency may pay for food for an employee attending a government-sponsored meeting or conference:
  - Meals and refreshments are incidental to the meeting or conference,
  - Attendance at the meal or when refreshments are provided is important to ensure the employees' full participation in the meeting or conference, and
  - The meal and refreshments are part of a formal conference or meeting that includes not just the meal and refreshments and discussions or speeches that may take place when the meal and refreshments are served, but also substantial functions separate from when the food is served.
  - In addition, the meeting or conference may not be a routine meeting that involves the day-to-day operations of the government.
2. Criteria used in determining when an agency, as host, may pay for food at a formal conference:
  - Meals and refreshments are incidental to the formal conference,
  - Attendance at the meal or when refreshments are provided is important for the host agency to ensure attendees' full participation in essential discussions and speeches concerning the purpose of the formal conference, and
  - The meal and refreshments are part of a formal conference that includes not just the meal and refreshments and discussions or speeches that may take place when the meal and refreshments are served, but also substantial functions separate from when the food is served.