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

This document supersedes the document “Can Your Agency Use Appropriated Funds for Meals and Light Refreshments?” dated March 10, 2005.
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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 B-301184, Jan. 15, 2004  
    - No: Agency may not pay
  - No: Agency may not pay

**Cultural Awareness Ceremony**  
(EEO laws, e.g., Title VII of the Civil Rights Act of 1964.)

- 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: Agency may not pay
**Training**

(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?

    - Yes: Agency may pay if in accordance with B-233807, Aug. 27, 1990
    - No: Agency may not pay

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

Is food necessary to obtain full benefit of conference?  

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

Yes \[\rightarrow\] Agency may pay for food for employee attending the conference if in accordance with B-198471, May 1, 1980 and B-288266, Jan. 27, 2003

No \[\rightarrow\] 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.
Agency Hosting a Formal Conference*

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

- Yes
  - Is the food a legitimate conference expense?\(^5\)
    - Yes
      - Agency may not pay
    - No
      - Agency may not pay

- No
  - Agency may not pay

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

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

- No
  - Agency may not pay

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* 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 Focus Group

Does the focus group advance a specific statutory mission?

Yes → Are the participants federal employees?

Yes → Agency may not pay

No →Does the expenditure contribute materially to the achievement of the specific statutory function?

Yes → Agency may pay if in accordance with B-304718, Nov. 9, 2005

No → Agency may not pay
Routine Agency Meeting
Held to Discuss the Internal Day-to-Day Operations of the Government

Is the meeting held at an outside facility?

- Yes → Is the cost of food included, at no extra charge, in fee for conference space?
  - Yes → Agency may pay if in accordance with B-281063, Dec. 1, 1999
  - No → Agency may not pay

- No → Agency may not pay

Emergency

Does the emergency involve danger to human life and/or destruction of federal property?

- Yes → Agency may pay if in accordance with B-234813, Nov. 9, 1989
- No → Agency may not pay
1. All training must comply with the Government Employees Training Act definition of training in 5 U.S.C. 4101(4).

2. Food may be provided to non-federal personnel whose participation is essential to accomplish required simulation antiterrorism training and the food is necessary to ensure realism of exercise. B-317423, March 9, 2009.

3. 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.

4. 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.

5. 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.