

# ***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.

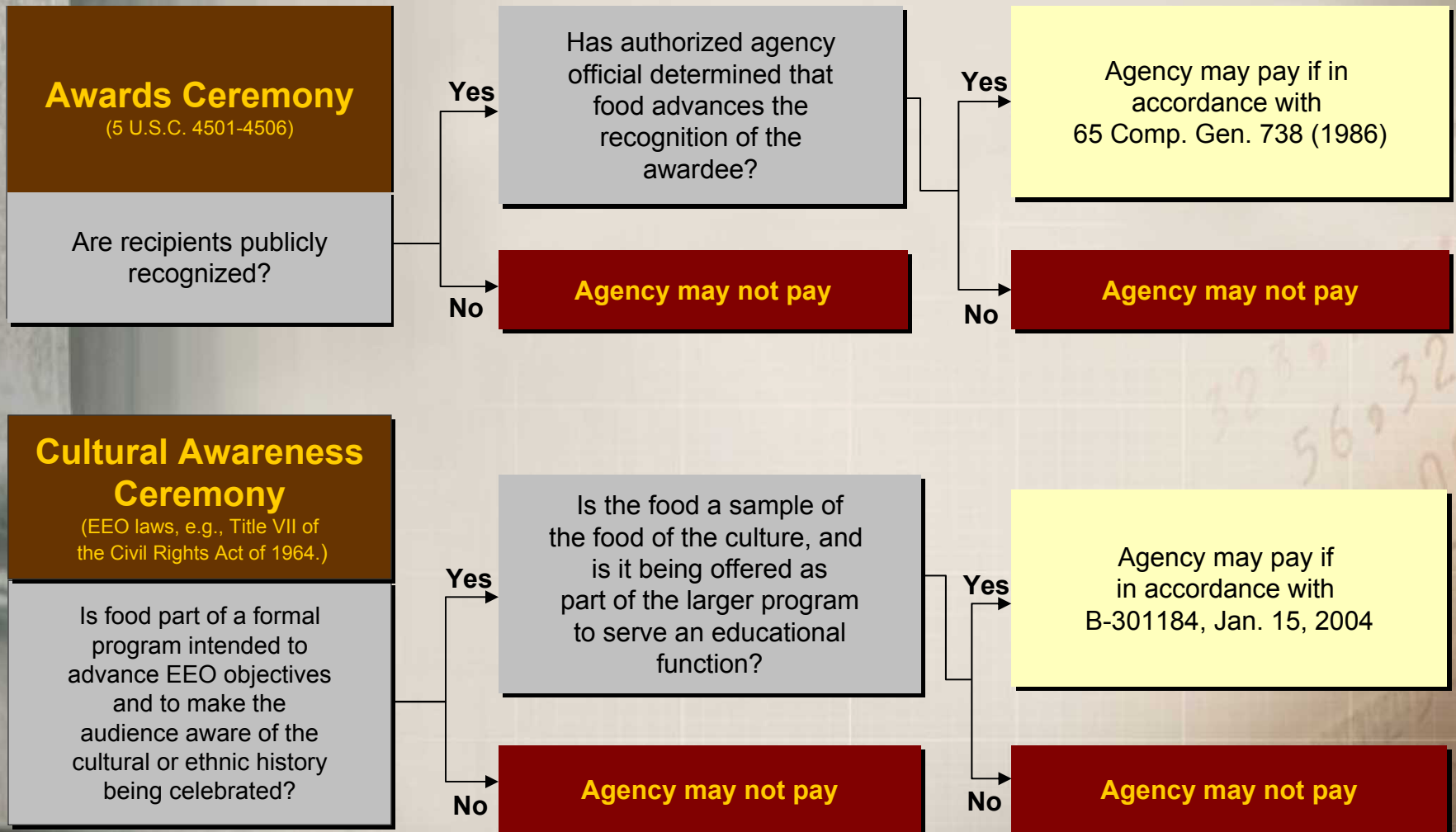
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**In general, an agency may not use appropriated funds to purchase items considered personal expenses, such as food, without specific authority.**

**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:



## 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)<sup>2</sup>

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>3</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)

Is food necessary to obtain full benefit of conference?<sup>4</sup>

Yes

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

Yes

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

**Agency may not pay**

No

**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?<sup>5</sup>

Yes

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

No

Agency may not pay

No

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 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

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

# Endnotes

- 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.