

## FOOD ALLOWABILITY ON FEDERAL AWARDS

Food & Beverage costs are routinely questioned by auditors unless they find adequate documentation to show that the costs were associated with a bonafide technical conference or meeting or generated while on travel status. It is important to document how the food charges specifically benefit the project.

	<b>Allowable</b>	<b>Maybe Allowable</b>	<b>Generally not Allowable</b>
<b>Travel that is necessary to the grant purposes</b>	Meals and snacks at or below the GSA rate for meals and incidentals	Meals and snacks that are “reasonably” above the GSA rate ACU’s travel policy does not specify an upper cap for M&I expenses. As such, it is highly advisable to follow the GSA rate.	Meals/snacks that would be considered extravagant or personal by “a reasonable person in like circumstances”
			In-room drinks and snacks
			Meals during which the conference has provided a meal as part of registration
			Snacks and drinks that are otherwise provided by the conference and/or hotel
			Alcohol
			Meals, snacks, and drinks for dependents
<b>Hosting a conference, meeting, or training</b>	Meeting must be all day (at least 6 hrs) and not allow time for participants to obtain food Justification must include a list of all attendees and an agenda demonstrating 1) how the meeting benefits the grant, and 2) the working meal activity		Meals and snacks that do not meet the allowability criteria listed (e.g., brief meetings, meetings when free meal time can be provided, snacks when participants can obtain their own snacks)
			Breakfast

<b>Educational Programs for Minors</b>	<b>Nutritional</b> snacks for after school activities when the snacks are necessary to meet grant objectives		Full meals when not otherwise meeting another allowability condition
	Light refreshments for parent meetings when refreshments will encourage parental participation and parent participation is necessary to meet grant objectives		
	Meals and snacks that would meet the requirements in the meetings & trainings section above		

Other food costs that are generally **NOT** allowable:

- Food costs as part of standard business (food for office meetings, lunch in the lab, coffee/pizza for late nights, receptions, hospitality room, lunch for students during a local research activity, commencement activities, alumni activities, etc.)
- Office snacks and drinks for staff
- Banquets
- Snacks for gatherings that don't otherwise meet allowability requirements above
- Food associated with entertainment
- Food associated with a gift
- Food associated with marketing

**Exceptions:** If the RFP specifically allows for something that is otherwise generally unallowable, then it is allowable.