

Checklist for Determining the Allowability of Costs for Light Refreshments and Meals Under Assistance Agreements

This checklist must be completed by the project officer. Providing a response for each item listed below will assist project officers and grant specialists in determining whether the use of appropriated funds for light refreshments (including beverages such as coffee and juice) and meals under assistance agreements is allowable.

Note: U.S. General Services Administration regulations define light refreshments for morning, afternoon or evening breaks to include, but not be limited to, coffee, tea, milk, juice, soft drinks, donuts, bagels, fruit, pretzels, cookies, chips, or muffins. (41 CFR 301-74.11).

The project officer should (1) include this checklist as an attachment in the funding recommendation in IGMS when light refreshments, meals, or beverages are included in the work plan for a planned meeting, conference, training workshop, or outreach activity (event), or (2) provide a copy to the grant specialist immediately upon being notified of such costs when the event is not specified in the initial work plan that EPA has approved.

Budget

1) Does the budget include an estimate of the costs for the event(s)?

Yes No

Answer/Description: The budget must include an estimate of costs for the event by category including an estimate of the costs associated with light refreshments and meals. If the budget does not include an estimate of costs, the Project Officer must request one from the award recipient.

Work Plan

2) Does the work plan provide an adequate description of the event?

Yes No

Answer/Description: The work plan should include information sufficient for you to determine its purpose, location, timing of the event and the identity and roles of the participants.

Other Items of Determination and Consideration

3. Will those who attend the event receive a per diem financed with grant funds?

Yes No

Answer/Description: If any person(s) attending the event is receiving a per diem financed with grant funds, the Project Officer should ensure that an individual(s) reduce their per-diem claim to reflect that grant funds were used for the meal. There is no need to reduce per-diem claims for light refreshments since federal employees do not do so under the Federal Travel Regulations.

4. Is the provision of light refreshments, meals, or beverages necessary to achieve the objectives of the grant or cooperative agreement?

Yes No

Answer/Description: One should be able to identify the objective(s) of the assistance agreement that will be accomplished by providing light refreshments, meals, and/or beverages.

5. Is the provision of light refreshments or meals necessary to achieve the objectives of the event?

Yes No

Answer/Description: The Project Officer should be able to determine from the description of the event(s) in the workplan how light refreshments and meals, are necessary for a productive and meaningful meeting, conference, training event, or outreach activity. For example, serving light refreshments at a conference or training workshop may be necessary to ensure that participants remain at event during breaks and interact with each other in order to facilitate effective and efficient execution of the agenda. Reasonable costs for meals at which there is a speaker or panel presentation relating to the subject matter of the event are allowable.

6. Are events with light refreshments, meals, and/or beverages scheduled after the event's main proceedings?

Yes No

Answer/Description: It is EPA's policy to prohibit the use of grant funds for (1) evening receptions, or (2) evening banquets. If the recipient believes there are special circumstances which justify the use of grant funds for an evening reception or banquet, it may request approval of the use of grant funds for that component of the event from the EPA Award Official. The Agency will not approve the use of grant funds for evening receptions or banquets where alcohol is served at a cash bar or otherwise as EPA considers the use of grant funds in those circumstances to be unallowable entertainment expenditures even if grant funds are not used for the alcohol.

If you encounter a problem or question regarding light refreshments, meals, beverages, or other costs that is not addressed in this checklist, please contact your Grants Management Office for assistance.