

## United States Department of Agriculture

**DATE:** October 26, 2016

Food and Nutrition Service

**POLICY NO.:** FD-017: The Emergency Food Assistance Program (TEFAP)

3101 Park Center Drive **SUBJECT:** Meals Provided to Volunteers (Revised)

Alexandria, VA 22302-1500 It has come to our attention that some eligible recipient agencies may be providing meals to volunteers staffing distribution sites and charging the cost of such meals as TEFAP administrative expenses. This memorandum outlines the conditions under which this practice is permissible.

Keeping the volunteers on site throughout the scheduled distribution promotes the mission of TEFAP by ensuring that all eligible clients who come to the site will be served, to the extent that inventories permit. It is therefore to the Government's advantage to have volunteers eat lunch at the site rather than closing the site during a scheduled lunch period. For this reason, the cost of meals served to volunteers on site is an allowable charge to the TEFAP grant to the extent that it satisfies the criteria found in OMB <u>Uniform Guidance at 2 CFR Part 200</u>, <u>Subpart E – Cost Principles</u>, as applicable. In particular, such costs must be:

- 1. Reasonable (i.e., reflect the cost of an average lunch); and
- 2. <u>Adequately documented</u>. An eligible recipient agency must maintain the following information on file to support its charges for this cost item:
  - <u>a.</u> Each volunteer's name;
  - b. Hours each volunteer worked;
  - Receipts, invoices, or other evidence of the cost of providing lunches to volunteers; and
  - <u>d.</u> The volunteer's signature for each lunch received.

/s/ Original Signature on File Laura Castro Director Food Distribution Division

The contents of this guidance document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.