## United States

Department of Agriculture

Food and
Nutrition
Service
3101 Park Center Drive

Alexandria, VA 22302-1500

DATE: $\quad$ March 31, 2003
POLICY NO.: FD-017: The Emergency Food Assistance Program (TEFAP)
SUBJECT: Meals Provided to Volunteers
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 Circular A-87 (Cost Principles for State and Local Governments) or A122 (Cost Principles for Nonprofit Organizations), as applicable. In particular, such costs must be:

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


SUZANNE RIGBY
Acting Director
Food Distribution Division
Date Originally Issued: 04/09/1993 (TEFAP Policy Memo No. 9)

