



JUL 26 2005

**MEMORANDUM**

**TO:** Heads of All OPDIVS  
Heads of All STAFFDIVS

**FROM:** Deputy Chief of Staff  
Assistant Secretary for Administration and Management

**SUBJECT:** Departmental Policy on Use of Appropriated Funds for Food at HHS-Sponsored Conferences

This memorandum is in response to requests for guidance on the opinion issued by the Government Accountability Office (GAO), an agency of Congress, through its General Counsel, on the use of appropriated funds for food by a host agency at a government-sponsored formal conference. Comp. Gen. B-300826, March 3, 2005.

In this opinion, the GAO's General Counsel advises that his view is that agencies may permit appropriated funds to be used for this purpose if certain criteria are met. The General Counsel to the Comptroller General then suggests that agencies, if applying this decision, develop a policy that specifies the types of conferences at which food may be provided and provides for various levels of approval and review. Although the GAO's opinions regarding appropriations law are helpful, the Office of Legal Counsel at the Department of Justice, and not the GAO, provides controlling interpretations of law for the Executive Branch. In any case, in an effort to ensure that the Department's financial resources continue to be available to fulfill the core federal mission, the Department has decided, as a matter of agency policy, not to change its practices as a result of this GAO legal opinion.

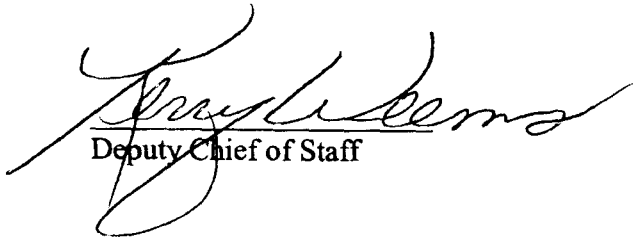
Therefore, the Department's policy on the use of appropriated funds for food remains unchanged. As a general rule, food cannot be purchased with appropriated funds, except as permitted by specific statutory authority. See HHS Memorandum, *Purchase of Food for Government Employees*, October 12, 2004 (attached). For example:

- The Government Employees Training Act (GETA) permits agencies to pay for government employees' attendance at non-government sponsored conferences. The agency may pay full registration or attendance fees that include food costs. The conference must include substantial functions that take place separate from the meal; merely calling the cost of the meals an attendance fee will not avoid the prohibition. The exception under GETA that sometimes applies for government-sponsored conferences only applies to official training under GETA and only when it is determined that the provision of food is a necessary expense

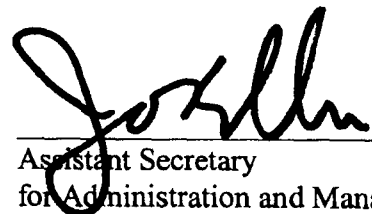
for achieving the objectives of the training. Non-government attendees may not be fed. Agencies are never permitted to use appropriations to supply food items for day-to-day routine business meetings.

- The Government Employees' Incentive Awards Act authorizes the use of appropriated funds to provide food at awards ceremony when it has been determined that a reception with refreshments would materially enhance the awards ceremony in furtherance of the objectives of the awards. However, awards ceremonies must emphasize public recognition of the employees' performance and allow other employees to honor and congratulate colleagues. Therefore, the ceremonies cannot be limited to just the employees receiving the awards.
- There is a limited exception for extreme emergencies involving imminent danger to human life or the destruction of federal property. This exception, however, is available only in rare situations and is heavily dependent on the facts presented in a particular situation.

If you have any questions about this policy, please consult with Catherine Tyrell or Marc Weisman in the office of the Assistant Secretary for Administration and Management at (202)690-7431.



Deputy Chief of Staff



Assistant Secretary  
for Administration and Management