

Food and Refreshments Guidance for HAVA Grants

U.S. Election Assistance Commission | Effective October 15, 2024

Food-related expenses such as meals, snacks, and light refreshments must follow the Help America Vote Act of 2002, Uniform Guidance, the award Terms and Conditions, and recipient policies. Meals are generally unallowable except in the following cases:

- **Overtime:** When an organization customarily provides meals to employees working beyond the normal workday, as a part of a formal overtime policy.
- **Travel:** As part of a daily allowance for travel expenses, supported by the recipient’s travel policy.
- **Training:** As part of a conference or workshop held by the recipient or subrecipient.
- **Fundamental:** Necessary for the completion of program objectives.

The Election Assistance Commission (EAC) Office of Grants Management (OGM) has created this guide to help states understand each of these categories and provide the requirements to request prior approval where applicable.

Generally, there is a very high burden of proof to show that paying for food and beverages with federal funds is necessary to meet the goals and objectives of a federal grant. You may need to provide detailed descriptions and justification in advance.

Review this guidance fully before proceeding with any food-related expenses.

Contents

Food and Refreshments Guidance for HAVA Grants	1
Strictly Unallowable	2
Overtime	2
Travel	2
Training and Conferences	3
Fundamental	4
Non-Federal Alternatives	5
Key References	5

Strictly Unallowable

Alcohol

Alcohol is a prohibited expense. Federal funds for meals, light refreshments, and space rental may not be used for any portion of an event where alcohol is served, purchased, or otherwise available as part of the event or meeting, even if HAVA funds are not used to purchase the alcohol.

Citation: [2 CFR 200.423](#)

Entertainment

Entertainment costs, like amusement, diversion, and social activities, are not allowed. However, if these costs have a programmatic purpose and are approved in the budget or by the federal awarding agency, they may be allowed.

Citation: [2 CFR 200.438](#)

Overtime

Meals during overtime hours may be allowed under HAVA if you have an internal policy and get prior EAC approval.

Approval Requirement: Prior approval required.

Email the required information to the EAC Office of Grants Management at grants@eac.gov. Submit your request at least 60 days before the anticipated expense or as soon as you identify the need.

Required information:

1. Copy of relevant overtime or personnel policy that includes a meal provision for *ALL* employees.
2. Justification for overtime.
3. Cost breakdown of meals.
4. The number of employees impacted and the expected date of the expenditure.

Travel

Travel costs include transportation, lodging, subsistence, and related items for employees on official business. Travel must:

- Follow the recipient's or subrecipient's written travel policies.
- Be directly related and beneficial to the specific grant, with a well-documented need in the approved program narrative or budget.
- Occur when the employee is away from their normal work location.
- Comply with [2 CFR 200.475](#), internal policy, and specific guidelines from the grant agreement.
- Happen within the grant's period of performance.
- Involve travelers who have an active role in the grant program or have a justified reason for their participation.

Travel costs can be charged based on actual expenses, a per diem or mileage rate, or a combination of both. The chosen method must be applied consistently for the entire trip, not just selected days.

Charges should be similar to those normally allowed in non-federal activities and must follow the recipient's written travel reimbursement policies.

Despite the rules in [2 CFR 200.444](#), you can get approval for travel costs of officials if you get written permission from the federal awarding agency or pass-through entity. The travel costs must be directly related to the federal award.

Citation: [2 CFR 200.475](#)

Resources: [GSA Per Diem Rates](#)

Approval Requirement: All travel costs must be included in the current budget and narrative. Expenses should not be incurred until the budget has been approved by the EAC.

Training and Conferences

Meals and refreshments associated with conferences and trainings are allowable under [2 CFR 200.432](#) where a conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose main purpose is to share technical information beyond the recipient agency. These events must be necessary and reasonable for the successful performance of the federal award.

When providing a full meal, substantive/instructional material related to the event topic must be presented during the meal for it to be considered necessary. When hosting a meeting, structure the agenda to allow participants to purchase their own food, beverages, and snacks wherever possible. Also, consider a location with easy access to food and beverages to avoid the need to provide meals for participants.

Determinations will be made on a case-by-case basis, and while there may be some circumstances where the cost would be permissible, those circumstances will likely be rare. Grantees, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary.

Approval Requirement: Prior written approval required.

Email the required information to the EAC Office of Grants Management at grants@eac.gov. Submit your request at least 60 days before the anticipated expense or as soon as you identify the need. Expenses should not be charged to the grant until approval is determined.

Required Information:

1. Estimated budget and description for the light refreshments, meals, and/or beverages to be served at the event(s).
2. Event agenda with training deliverables.
3. Justification of the meal necessity, e.g., time constraints, local food unavailable, etc.
4. Description of the purpose, location, length, and timing for the event.
5. Estimated number of participants in the event and a description of their roles.

Costs for light refreshments and meals for grant recipient staff meetings and similar day-to-day activities are not allowable.

Fundamental

In some unique circumstances, food costs may be necessary, reasonable, and allocable to the grant program. These rare situations will be handled on a case-by-case basis and take into consideration the requirements of the Uniform Guidance below.

Citation: [2 CFR 200.403](#)

Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under federal awards:

- a) *Be necessary, reasonable, and allocable to the federal award.*
- b) *Conform to any limitations or exclusions in the principles or the federal award.*
- c) *Be consistent with policies and procedures that apply uniformly to both federally financed and other activities.*
- d) *Be treated consistently. Costs assigned as direct costs cannot be allocated as indirect costs, and external funding cannot be supplanted with federal funds.*
- e) *Be determined in accordance with generally accepted accounting principles (GAAP), except as otherwise provided for state and local governments and Indian tribes.*
- f) *Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in the current or prior period (see [2 CFR 200.306\(b\)](#)).*
- g) *Be adequately documented. See also §§ 200.300 through 200.309 of this part.*
- h) *Costs must be incurred during the approved budget period. The federal awarding agency may waive prior written approvals to carry forward unobligated balances to subsequent budget periods (see [2 CFR 200.308\(e\)\(3\)](#)).*

Reasonable costs.

Per [2 CFR 200.404](#), the cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the recipient is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

- a) *Whether the cost is recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.*
- b) *The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state, local, tribal, and other laws and regulations; and terms and conditions of the federal award.*
- c) *Market prices for comparable goods or services in the geographic area.*
- d) *Whether the individuals acted prudently considering their responsibilities to the non-federal entity, its employees, students or membership (if applicable), the public, and the Federal Government.*
- e) *Whether the non-federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.*

Approval Requirement: Prior written approval required.

Email the required information to the EAC Office of Grants Management at grants@eac.gov. Submit your request at least 60 days before the anticipated expense or as soon as you identify the need. Expenses should not be charged to the grant until approval is determined.

Required Information:

1. Detailed budget and description of anticipated food expenses, including estimated cost per person.
2. Justification for why food is essential to achieve the grant deliverables.
3. Any reasonable alternatives, e.g., individual lunch responsibility, refrigerator for cold storage.
4. Any extenuating circumstances, e.g., state or national emergency, pandemic, natural disaster.
5. How you will ensure that only individuals working on the HAVA grant program will receive meals charged to HAVA funds.

Non-Federal Alternatives

Without approval, or in the case of unallowable food expenses, the non-federal entity may still provide meals with the following assurances:

- The meals are paid for with nonprogram-related funds (not HAVA or state match);
- Clearly define the distinction and separation between HAVA expenses and other state expenses in accounting records, event descriptions, program reporting, and receipts; and,
- It is made clear to all recipients that meals were NOT provided by federal funds.

Key References

[2 CFR 200.306](#) Cost sharing or matching.
[2 CFR 200.308](#) Revision of budget and program plans.
[2 CFR 200.403](#) Factors affecting allowability of costs.
[2 CFR 200.404](#) Reasonable costs.
[2 CFR 200.423](#) Alcoholic beverages.
[2 CFR 200.432](#) Conferences.
[2 CFR 200.438](#) Entertainment costs.
[2 CFR 200.444](#) General costs of government.
[2 CFR 200.475](#) Travel costs.
[GSA Per Diem Rates](#)