Food or refreshments are generally unallowable under PHMSA's Hazmat Grants Program. PHMSA encourages applicants to plan sufficient meal breaks and use per diem rates for conference attendees to purchase their own food. However, beverages such as water for trainings that are in rural locations or training conducted outside where hydration is needed to ensure exercises are safely conducted. If an applicant has a unique circumstance that may require food, the request to incur food cost should be requested and explained in the application.

2 CFR 200.432 allows the **non-federal entity** to pay for food, not the federal agency. Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments. 2 CFR 200.432 does give the agency the authority to allow food at conferences if it is deemed reasonable and necessary. In general, PHMSA encourages applicants to plan sufficient meal breaks and use per diem rates for conference attendees to purchase their own food.