

AURA NSF Funded Centers
Working and Committee Meal Policy

I. Purpose

The purpose of this document is to provide guidelines concerning the use of Contract, Award or Management Fee funds for the provision of refreshments and meals at scientific, technical, or administrative meetings or reviews that are hosted, sponsored, or co-sponsored by AURA and its Centers.

II. Applicability

This Policy sets out the circumstances under which food and/or beverages may be provided at meetings, and the cost limitations that apply to those expenditures. Budgetary considerations should be borne prominently in mind when planning such events to determine the feasibility and prudence of expending federal funds to pay for food and/or beverages. Except as provided in this Policy, federal funds are not to be used to provide food and/or beverages.

III. General Rules for Working Meals

- A. The cost must meet the provisions established within the federal contract, grant or cooperative agreement as well as Uniform Guidance on allowable costs.
- B. The meal cost must be clearly justified and documented in accordance with the guidance set forth herein. If your Center Director requires this, a Working Meal Approval Form must be completed and submitted for approval. For reimbursement attach the following documentation in Reqlless:
 - Signed Working Meal Approval Form (optional)
 - All receipts
 - Agenda of event, and
 - Sign in sheet of all attendees
- C. The principal purpose of the meeting must be for the dissemination of technical and/or programmatic information, and the meeting must have a formal agenda.
- D. Food and beverages are necessary when there is a need to cover essential material in a limited time period, and due to the overall length of the event, it is impractical for attendees to seek refreshments or meals elsewhere without missing important event information (e.g., discussions, lectures, speeches).
- E. Working sessions must immediately both precede and follow the time when refreshments or meals are provided and must encompass a total of four hours

minimum.

- F. AURA staff members who are stationed locally at the site of the meeting and not on travel status must be a full participant in the meeting in order for those staff members' meals to be deemed allowable.
- G. If the meeting is sponsored by an AURA Center; to qualify for utilization of CA or contract funds for meal cost expensing, at least half of the total number of attendees must be from outside AURA and, if affiliated with AURA or an AURA contractor, must also be on official travel. If more than half of attendees are local, Management Fee may be used to fund the local attendee meal costs so long as the criteria outlined in the Management Fee guidelines are met. If these meal costs do not meet these criteria, prior approval must be received from the AURA President or his/her designee for payment through Unencumbered Income Sources.
- H. In no event may Contract, Award or Management Fee funds be used for the provision of alcoholic beverages. **NOTE**: The provision of alcoholic beverages in conjunction with a working meal makes the entire cost of the meal and the alcohol unallowable.

IV. General Rules for Committee Dinners

- A. Dinners must meet the provisions established within the management fee guidelines or federal contract, grant or cooperative agreement.
- B. The meal cost must be clearly justified and documented in accordance with the guidance set forth herein. Required documentation is:
 - All receipts
 - Agenda of event, and
 - List of all attendees
- C. The cost of food per expected attendee should not exceed the applicable cost per person, as described in Section VI. Definitions.
- D. AURA staff members who are stationed locally at the site of the committee meeting and not on travel status must reimburse AURA for the cost of their meal unless otherwise approved by the Center Director. In such approved circumstances, Management Fee and/or AURA Corporate Unencumbered Income Sources must be utilized in accordance with the relevant associated guidelines. Use of AURA Corporate Unencumbered Income Sources requires prior approval by the AURA President or his/her designee.
- E. Any alcoholic beverages must be billed on a separate receipt and charged as an unallowable cost.

V. General Rules for Business Dinners

- A. Business Meals, as defined in Section VI, are typically ad-hoc in nature. Example: A Center Director decides to take a colleague from another Observatory to dinner.
- B. Management Fee may be used to fund the meal costs so long as the criteria outlined in the Management Fee guidelines are met. If these meal costs do not meet these criteria, prior approval must be received from the AURA President or his/her designee for payment through Unencumbered Income Sources.
- C. If the AURA staff member is on official travel, their portion of the meal cost may be charged to the contract or CA to the extent of the per diem allowance,
- D. Any alcoholic beverages must be billed on a separate receipt and charged as an unallowable cost.

VI. Definitions

Refreshments The term “refreshments” refers to light snacks and beverages customarily available during morning and afternoon meeting breaks that are a scheduled part of the meeting agenda. Contract funds may be used for the provision of light refreshments (plus associated costs for service and/or labor) for beverages such as coffee, tea, juice, or soft drinks, and light snacks such as donuts, bagels, muffins, fruit, cookies, or chips. The amount and variety of the refreshments provided should be no greater than what is appropriate for the expected number of attendees.

Meals – Working Meal – Contract, Award or Management Fee funds may be used for a working meal in accordance with the General Rules above only when the official responsible for the funds being utilized formally documents that the meal is integral to the event, and it is impractical for attendees to seek refreshments or meals elsewhere without missing important event information.

Business Meals – A Business Meal is defined as a business related meal that is not part of a formal contract or cooperative agreement sponsored event or committee dinner.

Cost per person – In expensing to contracts, grants or cooperative agreements, the cost of food per expected attendee should not exceed the applicable per diem rate under the GSA (Federal Travel Regulation) for Meals (excluding Incidental Expense) at the location of the meeting. Labor, delivery, and other non-food costs associated with the meal may be charged to contract funds on an apportioned basis based on the allowable portion of the food costs. Any costs above the applicable per diem must be paid through use of either Management Fee (Center Director

approval required) or Unencumbered Income Sources (with prior approval by the AURA President or his/her designee).

Reference Sheet for Account Allocations for Working Meals, Committee Meals and Other related expenses

Due to strict federal regulations, 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 contract or award. As a general rule, when hosting a meeting, structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks. In addition, when planning a meeting, consider a location in which participants have easy access to food and beverages.

While determinations will be made on a case-by-case basis, there may be some circumstances where the cost would be permissible. These circumstances should be rare. This table is a guideline to use when considering the account code to assign to an expense incurred for working meals and other food and beverage costs for frequent types of events that could be a justifiable expense if supported by proper documentation.

Awardees, therefore, must make a compelling case that the unique circumstances exist that justify incurring food and beverage expenses as reasonable and necessary. Familiarity with AURA's **Working Meal Policy** will be very important to understanding the applicability of these account charges. The Working Meals Policy is located on the CAS Website. CAS staff is available to answer any questions you may have about the policy and the guidelines presented below.

Each Center has a unique account code for AURA Management Fee Expenses and AURA Unencumbered charges. These account numbers are presented at the end of this Table. Unencumbered funds are those which require the use of AURA's own reserves. Allocation of costs to that account requires explicit Center Director approval. Additionally, any charges to the Center's Management Fee Accounts require Center Director approval.

To determine 'per diem value' referenced below, go to <http://www.gsa.gov/portal/content/104877>

Account to Charge:

Center Cooperative Agreement Accounts	AURA Management Fee Account	AURA Unencumbered Income Account
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Types of Expenses:				Note
Working Meals	X (per diem value)			Must meet Working Meal Policy. If the value of the "per person" meal significantly exceeds per diem, the difference goes to the Unencumbered Income Account which requires Center Director Approval.

Staff Training				
Onsite staff Meals		X (per diem value)		Must meet Working Meal Policy. If the value of the "per person" meal significantly exceeds per diem, the difference goes to the Unencumbered Income Account which requires Center Director Approval.
Offsite staff Meals (less than 50 miles from Center Location)		X (per diem value)		
Offsite staff Meals (more than 50 miles away from Center location)	X (per diem value)			
Committee Meetings				
Light Refreshments	X			<i>Includes AURA Oversight Committees, Visiting Committees, TAC meetings etc.</i>
Lunch	X (per diem value)			Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
Dinner for non-staff committee members	X (per diem value)			
Dinner for staff committee members	X (per diem value)			
Dinner for local staff			X	Must be approved by the Center Director
Recruiting Meals				
Onsite staff Meals	X (per diem value)			Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
Offsite staff meals		X (per diem value)		
Dinner for Candidate - on Travel	X (per diem value)			

Dinner for Staff		X (per diem value)		Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
General Staff Meeting Meals			X	
Special Staff meetings such as All Hands Meeting	X			Must have an agenda. Light refreshments only e.g. punch and cake
Staff Planning Retreats				Must have agenda and list of attendees
Onsite Meals		X (per diem value)		Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
Offsite Meals - greater than 50 miles from the Center location	X (per diem value)			Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
Meals for Non-staff attendees such as facilitators	X (per diem value)			Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.

Other Employee Gatherings				
Birthday and Retirement Celebrations			X	
Holiday Parties			X	
Childcare			X	
Award Ceremonies - General				
Value of Monetary award	X			Must not exceed policy per awardee and approved by Center Director
Light refreshments	X			
Event gifts: up to \$5 per staff member	X			
\$5.01 to \$20 per staff member		X		
Over \$20 per staff person			X	
Meals of Awardee		X (per diem value)		Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
Meal for Awardee Supervisor		X (per diem value)		Must be roughly equivalent to per diem value for local meals. Values in excess of per diem must include supporting documenting. Values in excess of two times per diem will be considered excessive and charged to unencumbered and require approval of the Center Director.
Meals for other staff			X	
Meals and gifts for family members			X	
*Special Rules for Award Ceremonies for Chilean Staff				
Other Miscellaneous				
Get Well/Bereavement flowers/In Lieu of		X		Nominal Value less than \$100 per staff person
Employee Relations gifts		X		T-shirts, mugsnominal value less than \$20 per staff person

Retirement Gifts		X		Nominal Value less than \$100 per staff person
Alcohol			X	When incurred at the same time as a meal, charges for alcohol must be assigned to a separate receipt.

AURA Management Fee Accounts Per Center:

LSST	A-A4207-000
Gemini	A-A4204-000
NOAO	A-A4202-000
NSO	A-A4203-000
CAS	A-A4208-000
HR	A-A4209-000

AURA Unencumbered Income Account Per Center:

LSST	A-A7007-000
Gemini	A-A7004-000
NOAO	A-A7002-000
NSO	A-A7003-000
CAS	A-A7008-000
HR	A-A7009-000



WORKING MEAL APPROVAL FORM

CENTER INFORMATION	CONTACT INFORMATION
Center: _____ Date (s) of event: _____ Location: _____ Number of attendees: _____	SPONSOR POC: Name: _____ Phone: _____ Email: _____
REIMBURSEMENT IS REQUESTED FOR	CONTACT INFORMATION
D LUNCH \$ _____ D DINNER \$ _____ D SNACK \$ _____ D BEVERAGES \$ _____ EXPECTED COST: \$ _____	ADMINISTRATIVE POC: Name: _____ Phone: _____ Email: _____
DESCRIPTION OF EVENT	
PURPOSE OF EVENT	
OTHER INFORMATION	APPROVAL FOR THIS EVENT
For reimbursement, attach the following documents in REQLESS: 1. All Receipts 2. Agenda of Event 3. Sign In Sheet of all Attendees 4. Signed Working Meal Approval Form (optional)	Approval and Charge Number: Acct: _____ X