

## 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**      **AURA**      **AURA**  
**Agreement**      **Management**      **Unencumbered**  
**Accounts**      **Fee Account**      **Income Account**

				Note
<b>Types of Expenses:</b>				
<b>Working Meals</b>	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.
<b>Staff Training</b>				
Onsite staff Meals		X (per diem value)		
Offsite staff Meals (less than 50 miles from Center Location)		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 (more than 50 miles away from Center location)	X (per diem value)			
<b>Committee Meetings</b>				<i>Includes AURA Oversight Committees, Visiting Committees, TAC meetings etc.</i>
Light Refreshments	X			
Lunch	X (per diem value)			
Dinner for non-staff committee members	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 time per diem will be consider excessive and charged to unencumbered and require approval of the Center Director.
Dinner for staff committee members	X (per diem value)			
Dinner for local staff			X	Must be approved by the Center Director

Account to Charge:

**Center**  
**Cooperative**  
**Agreement**  
**Accounts**

**AURA**  
**Management**  
**Fee Account**

**AURA**  
**Unencumbered**  
**Income Account**

				Note
<b>Recruiting Meals</b>				
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 time per diem will be consider 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 time per diem will be consider excessive and charged to unencumbered and require approval of the Center Director.
<b>General Staff Meeting Meals</b>			X	
<b>Special Staff meetings such as All Hands Meeting</b>	X			Must have an agenda. Light refreshments only eg. punch and cake
<b>Staff Planning Retreats</b>				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 time per diem will be consider 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 time per diem will be consider 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 time per diem will be consider excessive and charged to unencumbered and require approval of the Center Director.
<b>Other Employee Gatherings</b>				
Birthday and Retirement Celebrations			X	
Holiday Parties			X	
Childcare			X	

Account to Charge:

Center  
Cooperative      AURA      AURA  
Agreement      Management      Unencumbered  
Accounts      Fee Account      Income Account

				Note
<b>Award Ceremonies - General</b>				
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 time per diem will be consider 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 time per diem will be consider 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				
<b>Other Miscellaneous</b>				
Get Well/bereavement flowers/In Lieu of		X		Nominal Value less than \$100 per staff person
Employee Relations gifts		X		T-shirts, mugs ....nominal 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