



Department of Energy
Office of Science
Brookhaven Site Office
P.O. Box 5000
Upton, New York 11973

February 25, 2025

Dr. Susan McKeon
Associate Laboratory Director, Business Services
Brookhaven Science Associates, LLC
Brookhaven National Laboratory
Upton, New York 11973

Dear Dr. McKeon:

**SUBJECT: LIMITED ALLOWABILITY OF WORKING
MEALS/REFRESHMENTS**

Reference: Letter from S. McKeon, BSA, to B. Gordon, SC-BHSO, Subject: Limited Allowability of Working Meals/Refreshments, dated February 25, 2024.

The Brookhaven Site Office (BHSO) received Brookhaven Science Associates (BSA) request to implement a policy/procedure for limited allowability of working meals and refreshments to be charged to directly funded contracts. BHSO's review determined that BSA's policy established robust criteria, including implementing the Department of Energy Acquisition Letter 2012-05, and adequate controls for prior approval, review, and payment of reimbursable costs. The procedure captures accountability and the use of active auditing on an annual basis to ensure validation and allowability.

BHSO, based upon its review, approves the attached policy/procedure for limited allowability of working meals and refreshments to be charged to directly funded contracts. All expressly unallowable costs and costs above the allowable limits may be reimbursed through BSA Corporate funds. Indirect costs are not permitted for use under this program.

If you have any questions, please contact John Meadows at John.Meadows@science.doe.gov.

Sincerely,

**Robert P.
Gordon**

Digitally signed by Robert
P. Gordon
Date: 2025.02.25
13:31:21 -05'00'

Robert P. Gordon
Contracting Officer
Site Manager

Attachment: Limited Allowability of Working Meals/Refreshments

cc: G. Olson, SC-BHSO
S. Alexander, SC-BHSO
J. Meadows, SC-BHSO
J. Loh, SC-BHSO

B. Carreras, BSA
K. Didie, BSA
C. Leahy, BSA
J. Mehlinger, BSA



managed by Brookhaven Science Associates
for the U.S. Department of Energy

February 25, 2025

Mr. Robert P. Gordon
Site Manager
U.S. Department of Energy
Brookhaven Site Office
Building 464
Upton, NY 11973

Subject: Limited Allowability of Working Meals/Refreshments

Dear Mr. Gordon

Brookhaven Science Associates (BSA) is requesting approval of a limited change to the allowability of working meals/refreshments using Department of Energy funds. Based upon the proposed procedure/policy changes (see attached) meals provided while conducting Laboratory business may be reimbursable for Laboratory events per Acquisition Letter 2012-05 entitled Meal Costs in Management and Operating Contracts when the following criteria are met:

1. The event is a formal approved meeting, training session, and/or seminar and is conducted for a purpose that supports the Laboratory's mission.
2. The event is at least 6 hours in duration and spans a meal (lunch/dinner) period and/or the event is at least 3 hours for refreshments to be considered allowable.
3. At least 25% of the total event attendees must be external (non-Laboratory employees) with a minimum of 12 attendees.
4. Location: Meals must be served at the meeting location, which must be onsite, at a similar government facility, at a facility designed to host meetings, or at a restaurant's private meeting room.
5. Costs do not exceed the meal allowance (ex. lunch, dinner) contained in the M&IE per diem rate for the meeting locality.
6. The event is not a ceremony or celebration.
7. The event is preapproved by the CFO or delegate, not below the ALD level.

The attached procedure indicates limitations on cost, identifies the request/approval process to ensure compliance with the criteria, and includes a cost verification process to be performed annually by BSA's Internal Audit group.

We appreciate your consideration of this request and will await your response. Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'smckeon', with a long horizontal flourish extending to the right.

Susan McKeon
Chief Financial Officer
Associate Laboratory Director for Business Services

Enclosure

cc: S. Alexander, DOE-BHSO
J. Loh, DOE-BHSO
J. Meadows, DOE-BHSO
B. Carreras, BNL/BSA
K. Didie, BNL/BSA
C. Leahy, BNL/BSA
J. Mehlinger, BNL/BSA

Proposed Procedure/Policy Changes Related to the Allowability of Working Meals/Refreshments

To implement the proposed changes to the allowability of working meals/refreshments using Department of Energy funds the following actions will be completed before implementation.

1. Modify the introduction of the existing Subject Area (SA): Conference/Event Management as follows:

Current: Meal and Refreshment Costs: BSA's policy is that all business meal and refreshment costs, except those related to an individual on official travel, are unallowable and cannot be charged to a DOE project/activity.

Revised: Meal and Refreshment Costs: BSA's policy is that business and refreshment costs, except those related to an individual on official travel, are unallowable and cannot be charged to a DOE project/activity unless they meet the requirements contained in the *Working Meals Subject Area*.*

*Based upon review by the SBMS team, this may be either a newly created SA within the Financial Management System or an element within the existing Conference/Event Management SA (see below)

2. Modification of existing Conference/Event Management SA or creation of a new SA on Working Meals to include the DRAFT procedure below:

Working Meals

4.1 Overview

Working meals for formal approved meetings, training sessions, and seminars may be charged to a direct-funded project when they contribute to the achievement of the Laboratory's mission and the criteria outlined in section 4.2 "Criteria" are met. Indirect funds are not permitted for use under this program. All other food and meals are considered unallowable and must be charged using BSA Corporate funds.

Meals provided while conducting Laboratory business are to be supplied in a reasonable manner that minimizes costs and remains consistent with the public perception of appropriateness wherever possible. The number and cost of meals provided must be reasonable as they apply to the circumstances of the event's professional activities and goals.

Providing meals to Laboratory affiliates, visitors, or sponsors, where the primary purpose is or may appear to be social rather than business, is unallowable and not reimbursable.

4.2 Criteria

Meals provided while conducting Laboratory business may be reimbursable for Laboratory events when all criteria are met and per Acquisition Letter 2012-05 entitled Meal Costs in Management and Operating Contracts:

Proposed Procedure/Policy Changes Related to the Allowability of Working Meals/Refreshments

8. The event is a formal approved meeting, training session, and/or seminar and is conducted for a purpose that supports the Laboratory's mission
9. The event is at least 6 hours in duration and spans a meal (lunch/dinner) period and/or the event is at least 3 hours for refreshments to be considered allowable.
10. At least 25% of the total event attendees must be external (non-Laboratory employees) with a minimum of 12 attendees.
11. Location: Meals must be served at the meeting location, which must be onsite, at a similar government facility, at a facility designed to host meetings, or at a restaurant's private meeting room
12. Costs are not to exceed the meal allowance (ex. lunch, dinner) contained in the M&IE per diem rate for the meeting locality
13. The event is not a ceremony or celebration
14. The event is preapproved by the CFO or delegate, not below the ALD level.

The number and cost of meals provided must be reasonable as they apply to the circumstances of the meeting, training session, and/or seminar. For example, for a full-day meeting, it may be reasonable to provide lunch and snacks. For a 6 hour meeting through the lunch hour, it may be reasonable to provide only lunch. Working meals are not provided for regular and routine activities. Examples include staff/department/division meetings, employee orientation, and training.

4.2.1 Limitation on Cost

Working meals must comply with the maximum allowable reimbursement amount for meals and will be reimbursed at the lower of either (1) actual costs or (2) 100% of the meal allowance (ex. lunch, dinner) contained in the locality's meals and incidental expenses (M&IE) rate. Daily refreshment costs, if determined allowable, will be reimbursed at the lower of either (1) actual costs or (2) 25% of the total locality's per diem M&IE rate. Current meal per diem rates can be located on the Conference Services website and the GSA website for cities outside the Long Island area.

If the event includes Government employees, BSA will provide the employee the ability to pay.

Alcohol and related expenses are not allowable. Expenses that are disallowed including costs above limits may be reimbursable through BSA Corporate funds.

4.3 Request Process

Working meals must be requested and approved through written requests to the CFO or their delegate. Information required in the written request includes:

Agenda	Meals must be an inseparable part of the planned agenda. The agenda must include a detailed description of topics and times, including times of meals and topics discussed during the meals.
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Proposed Procedure/Policy Changes Related to the Allowability of Working Meals/Refreshments

Attendee List	An attendee list with the first name, last name, and affiliation/home organization of each participant and confirmation of the 25% required external participation.
Justification	Must submit a justification on why refreshments/meals are an integral part of the meeting. The requestor must explain why it is not possible or reasonable for attendees to break and purchase their refreshments/meals.
Location	Events are encouraged to be conducted on-site whenever possible to minimize event costs. For off-site events, the rationale and justification must be provided to conduct the event off-site was reasonable in both cost and nature.
Budget	A detailed budget for the food/refreshments must be included with the request for working meals to be considered allowable and not exceeding the limitation of costs.

4.4 Approval Process

Working meals and refreshments charged to directly funded projects require approval by the Chief Financial Officer or their delegate, not below the ALD level.

- Allowable costs can be charged to a direct-funded project. Indirect costs are not permitted for use under this program.
- Detailed receipts must be provided as support for all expense payment/reimbursement requests.
- Detailed breakdown of allowable costs and costs being paid by Corporate funds.
- Documentation substantiating actual attendees, their affiliation, confirmation of 25% required external participation, and validation that the meal allowance (ex. lunch, dinner) costs do not exceed the amount contained in the locality's meals and incidental expenses (M&IE) rate or 25% for refreshments of the total locality's per diem M&IE rate.

4.5 Payment of Working Meal Costs

Payment of working meals is processed through either the Laboratory's existing Payment Request or Conference Services processes.

4.6 Cost Verification

Annually Internal Audit will perform an audit on all reimbursed meal and refreshment costs for allowability.