



Natural Resources Conservation Service
210 Walnut Street, Room 693
Des Moines, IA 50309-2180

April 24, 2013

IOWA INSTRUCTION 250–388 – TRAINING AND CONFERENCE REGISTRATIONS INVOLVING
FOOD WITH APPROPRIATED FUNDS

IA388.0 PURPOSE

This Iowa Instruction provides guidelines for using government funds to purchase food as part of training and conference registrations. In the absence of specific authority, the purchase of food is not authorized for either Government personnel or nongovernment personnel, such as partners. Reference GM-250, Part 409 for a list of statutory authorities.

IA388.1 SCOPE

These instructions will be followed by all NRCS employees and includes conferences and training where the purchase of food with government funds is involved.

IA388.2 FILING INSTRUCTIONS

This Iowa Instruction will be posted on the Iowa NRCS Employee Website, which can be accessed at [Iowa NRCS eDirectives website](#) under the Iowa NRCS eDirectives System section.

A handwritten signature in blue ink that reads "Jay T. Mar" with the word "acting" written below it.

Jay T. Mar
State Conservationist

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Helping People Help the Land

An Equal Opportunity Provider and Employer

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1. PURPOSE:

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2. BACKGROUND:

Absent specific authority, it is NRCS policy not to use government funds to purchase items considered personal expenses. As a general rule, government funds may not be used to provide free food to Government employees at their official duty station.

3. EXPLANATION:

Purchase of Food for NRCS Employees Attending Training and Conferences

Food may be provided at Government expense when it is necessary to achieve the training program's objectives and for the Federal employee to obtain the full benefit of the training. **Three** conditions must be met:

- (a) The food must be incidental to the training or conference program.
- (b) Attendance of the employee at the meal must be necessary for full participation in the program.
- (c) The employee cannot be free to take the meal elsewhere without being absent from essential format discussions, lectures or speeches concerning the purpose of the training.

When government funds are used to provide training to NRCS employees, the training program includes meals or refreshments, and a separate charge is made for the food, the LT member approving the training must provide a written determination stating that the provision of food at the training satisfies **all three** criteria. This determination must be signed by the LT member approving the training and filed with the obligation document (i.e., purchase order or charge card account). The food cost must be broken out separately on the bill from the service provider. Food purchases must be easily identifiable and may not be included as part of a room rental fee or organization fee.

Payment of Registration Fees for Food

Provided that **all** applicable criteria listed above are met, a Federal agency is authorized to pay for the cost of food as an incidental cost of registration or attendance fee.

When a Government employee is attending a training program or a formal conference that does not satisfy the criteria or the employee is attending a routine business meeting, a Federal agency is not authorized to pay for the cost of food. In these situations, the agency is prohibited from paying for food regardless of who sponsors the meeting or where the meeting is held. Labeling the cost of food a "registration fee" will not avoid the prohibition. When unofficial expenses are included in the registration fee (e.g., outside activities, social events, etc.), the employee must attempt to pay for these expenses him/herself or reimburse the Federal agency for those unofficial expenses.

When the Government cannot pay for the food associated with a conference or training event, the employee should ask the event host if they will accept partial payment for the non-food portions of the event. If they will, the Government will simply pay for the non-food portions of the event, and the employee will pay for the food him/herself, if desired. If a separate charge can be determined for only the meal portion of the registration, but the event host is unwilling to accept partial payment for the non-food portion of the event, the employee should pay the entire fee him/herself and request reimbursement for the non-food portion of the fee. In these situations, the employee must obtain prior approval, through his/her supervisor, from the Iowa Financial Management section before registering for the event.

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When a single fee is charged covering both attendance and meals and no separate charge can be determined for meals, a Federal agency is authorized to pay the full cost of the fee. The same is true for an evening social event where the cost is a mandatory non-separable element of the registration fee. In these situations, the LT member approving the attendance must provide a written determination that a separate cost for the meal cannot be provided by the sponsor. This determination must be signed by the LT member approving the attendance and filed with the obligation document (i.e., purchase order or charge card account).

Purchase of Food for NRCS Employees in Travel Status

Although a Government employee is expected to bear the cost of food while at his or her official duty station, the agency provides a per diem, which includes meals and incidental expenses (M&IE), for an employee in a travel status. If a meal is provided at Government expense, then the employee must make the appropriate deduction from the M&IE rate, as provided for in 41 CFR Section 301-11.8.

Purchase of Food for NRCS-Hosted Meetings and Conferences

The Comptroller General has determined that Federal agencies may use appropriated funds to pay for food for attendees—whether Federal employees or private citizens—at a formal conference sponsored by the Federal agency under the following conditions:

- (a) The conference must involve topical matters of interest to and the participation of, multiple agencies or nongovernment participants, where representatives from these nongovernmental organizations attend the conference.
- (b) The structure of the conference must include a registration process, a published and substantive agenda, and scheduled speakers or discussion panels.

When the aforementioned criteria are met, NRCS still must meet the following **three** specific criteria to ensure that expenditures for food are considered to be reasonable and legitimate:

- (a) Meals and refreshments are incidental to the formal conference.
- (b) Attendance at the meals and times of refreshment are important for NRCS to ensure attendees' full participation in essential discussions, lectures, or speeches concerning the purpose of the formal conference.
- (c) The meals and refreshments are part of a formal conference that includes such key elements as essential discussions, speeches, lectures, or other business that may take place during the times that meals and refreshments are served, as well as substantial functions that occur separately from when the food is served.

Iowa NRCS officials that wish to use appropriated funds to purchase food for a NRCS-hosted event must obtain approval from the State Conservationist on the AD-700 form used to initiate the food purchase. The procurement of food must be broken out separately on the bill from the service provider. Food purchases must be easily identifiable and may not be included as part of a room rental fee or organization fee.

Training, conference, or registration fees may not be paid with the Government Travel Charge Card. All such fees must be paid using an alternative procurement method (i.e., the employee's personal funds or the Government Purchase Card). Only official Government expenses may be financed with the Government Purchase Card.

Approved By:

Date:


Jay T. Mar *acting*

04-25-13

State Conservationist
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