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**Comptroller General  
of the United States**

Washington, D.C. 20548

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# Decision

**Matter of:** Pension Benefit Guaranty Corporation—Provision of Food to Employees

**File:** B-270199

**Date:** August 6, 1996

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## DIGEST

Appropriated funds were not available for the purchase of food for employees at Pension Benefit Guaranty Corporation training sessions. In general, appropriated funds are not available to provide food to government employees at their official duty stations, unless specific authority exists. Here, the food was not a proper training expense under 5 U.S.C. § 4109, because provision of the food was not necessary for the employees to obtain the full benefit of the training. Further, the food was not a proper expense of a meeting or conference under 5 U.S.C. § 4110, because the sessions were internal events, sponsored by the government, with participants drawn wholly from agency employees, for the purpose of discussing issues relating to the business, management, or day-to-day operations of the agency.

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## DECISION

This decision is in response to a request from Wayne Robert Poll, Inspector General of the Pension Benefit Guaranty Corporation (PBGC), concerning the use of appropriated funds for the purchase of food for government employees at PBGC training sessions. For the reasons set forth below, we conclude that appropriated funds were not available for the purchase of food for PBGC employees in the circumstances described by the Inspector General in his submission.

## BACKGROUND

The materials submitted by the Inspector General indicate that during 1995, the PBGC held a series of "seminars"—each lasting 3 hours—for senior officials on the topic of "transforming the organization." These seminars were planned and led by an outside consultant, and "included developing participants' skills in strategic planning and transforming the organization, and also improving interactions and dialogue among the senior level managers of the agency who were the participants." In connection with these seminars, PBGC provided "continental breakfasts" to participants, as well as beverages during "coffee breaks."

The Inspector General also has inquired regarding "customer service training" conducted by PBGC during 1995. The submission of the Inspector General indicates that candy and other snack items were provided to participants during this training.<sup>1</sup>

## DISCUSSION

In general, appropriated funds are not available to provide food to government employees at their official duty stations. 72 Comp. Gen. 178 (1993). Feeding oneself is a personal expense which a government employee is expected to bear from his or her salary. 65 Comp. Gen. 738, 739 (1986). There are, however, exceptions to this general rule.

We will discuss applicability in the instant case of two exceptions based on provisions of the Training Act, 5 U.S.C. § 4109 (1994), regarding training expenses, and 5 U.S.C. § 4110 (1994), regarding expenses of meetings and conferences.

### The Training Exception, 5 U.S.C. § 4109

Food may be provided for employees as a necessary expense under the Government Employees Training Act, which provides that the head of an agency may pay the necessary expenses of training, including the necessary cost of "other services or facilities directly related to the training of the employee." 5 U.S.C. § 4109(a)(2)(F) (1994). Under this specific statutory authority, food may be provided at government expense to employees attending an authorized training program when provision of that food is necessary to achieve the objectives of the training program. 49 Comp. Gen. 185 (1968). Generally, provision of food under section 4109 requires a determination that provision of the food is necessary in order for the employees to obtain the full benefit of the training. B-247966, June 16, 1993.

Here, we do not question that the gatherings at PBGC constituted training. On balance, the submission indicates that the sessions, which were funded with training funds, reasonably were determined by PBGC to constitute training within the meaning of that term in 5 U.S.C. § 4109. See 5 U.S.C. § 4101(4) (1994); 68 Comp. Gen. 606, 607 (1989). However, we that provision of the food was necessary in order for the employees to obtain the full benefit of the training was not reasonable. At the senior executive breakfast seminars, the food was provided during a

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<sup>1</sup>The attachments to the Inspector General's letter refer to the provision of a cake at what apparently was an awards ceremony authorized by the Government Employees Incentive Awards Act, 5 U.S.C. §§ 4501-4506 (1994). We note that the provision of modest refreshments at an awards ceremony is an appropriate expense under the Incentive Awards Act, 5 U.S.C. § 4501.

preliminary social gathering of seminar attendees or at coffee breaks. The stated purpose of providing the food was not the training itself, but rather "to maximize the time of these busy executives," "to get the participants acquainted and interacting," and to improve the "on time attendance" of the participants. Although all of these objectives clearly were desirable from the perspective of those who managed the seminars, they were not "necessary" to the training. Had no food been provided, *i.e.*, had the employees obtained breakfast or beverages with their own resources, the training would have occurred as planned and the objectives of the training would have been achieved nonetheless.

Similarly, the food provided at the PBGC customer service training, although perhaps desirable, was not necessary to that training. The Inspector General's submission indicates that the purpose of providing that food was to "break the ice," as a "reward," and "to prevent participants from going up to their offices for snacks and delaying their return to the training." There is no authority for the use of training funds to reward government employees for arriving punctually at their assigned duty location and performing to the best of their abilities. Those are elements of job performance that all government employees are expected to achieve, without recourse to free food, rewards, or other inducement beyond their salary.

In support of its view that the provision of food was necessary, PBGC has cited our decision in Floyd F. Terranova, 50 Comp. Gen. 610 (1971). That decision, however, involved extraordinary circumstances that are likely to occur extremely infrequently. In Terranova, we approved the provision of food to employees who were attending training on "professional growth and development." We concluded that the training had "unique objectives" resulting from the design of the training, which required maximum interaction and communication among the participants, including during meals. In addition, the meals were also "working sessions," at which either problem assignments were discussed or speakers were heard. Finally, because of time constraints, it was determined not to be feasible to excuse conference participants for meals outside of the training environment. In the case at hand, however, none of these "unique" circumstances was present. The social interaction that PBGC sought to achieve, although possibly desirable, was not an integral part of the training itself. The provision of food occurred independently of the instruction and there is no indication in the record that issues related to the training were required to be discussed during consumption of the food. Finally, unlike the circumstances in Terranova, there is no indication in the instant case that it was not feasible for training participants to obtain meals or refreshments outside of the training.

The Meetings Exception, 5 U.S.C. § 4110

Food expenses may also be payable in connection with the attendance of government employees at meetings and conferences under 5 U.S.C. § 4110 (1994). The submission of the Inspector General indicates that PBGC may have deemed the food expenses payable under this statute, viewing the gatherings in question as meetings rather than as training.<sup>2</sup> A threshold test for application of section 4110, however, is whether the food in question was provided at a formal conference or meeting involving topical matters of general interest to governmental and nongovernmental participants, rather than at a routine business meeting primarily involving day-to-day agency operations and concerns. 68 Comp. Gen. 604, 605 (1989). In the instant case, this threshold test was not met. The training sessions were internal events, sponsored by the government, with participants drawn wholly from agency employees. The sessions clearly were not meetings or conferences within the contemplation of the specific authority of section 4110.

Accordingly, we conclude that appropriated funds were not available for the purchase of food for government employees in the circumstances set forth in the submission of the Inspector General.

/s/Robert P. Murphy  
for Comptroller General  
of the United States

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<sup>2</sup>The submission of the Inspector General indicates that PBGC apparently relied on our decision in Ruth J. Ruby, 65 Comp. Gen. 143 (1985). That case involved training, but the decision erroneously applied the test for application of 5 U.S.C. § 4110. Accordingly, to the extent that our decision in 65 Comp. Gen. 143 is inconsistent with this decision, that decision is modified accordingly.