



The Comptroller General
of the United States

Washington, D.C. 20548

Diaz

Decision

Matter of: Internal Revenue Service - Meal Costs.
File: B-232742
Date: March 28, 1989

DIGEST

Internal Revenue Service employees seek reimbursement of cost of attending a speech given by the Commissioner of the Internal Revenue Service at their permanent duty station, which included a meal. Cost of attendance may be paid under 5 U.S.C. § 4110 since attendance fee included the meal which was provided at no additional or separable cost and which was incidental part of the event in question.

DECISION

Ms. Georgia Fannin, an authorized certifying officer for the Internal Revenue Service, Central Region (IRS), has asked whether the employees of the Detroit Regional Office may be reimbursed for the cost of attendance at a speech given by the IRS Commissioner which included a meal. We conclude that reimbursement is proper.

BACKGROUND

On April 11, 1988, the Commissioner of the IRS addressed the Economic Club of Detroit on the topic of the "Lessons Learned during the 1988 Filing Period by Taxpayers and the IRS." The Director of the IRS Detroit District expected his staff to attend the Commissioner's speech because it related to their administrative responsibilities. All of the attending staff members have as their official duty station the Detroit Headquarters Office.

The cost of attendance was \$18.50 per person, which included a luncheon before the speech. Tickets were issued and required for presence at the speech. Immediately following the luncheon, the Commissioner made his presentation. The entire presentation, including lunch, lasted 2-1/4 hours. For the reasons indicated below, we conclude that the cost of attendance may be reimbursed.

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ANALYSIS

We have long held that an employee may not be paid per diem or actual subsistence expenses while at his or her official duty station because those expenses are personal to the employee. 64 Comp. Gen. 406 (1985); B-224995, Dec. 11, 1987. However, reimbursement is available if an employee pays a fee to attend a conference at his official or permanent duty station and a meal is provided at no additional cost and represents an incidental part of the meeting. 65 Comp. Gen. 508, 509 (1986); 38 Comp. Gen. 134 (1958). We have held that specific authority for such reimbursements may be found in 5 U.S.C. § 4110 (1982) which provides that:

"Appropriations available to an agency for travel expenses are available for expenses of attendance at meetings which are concerned with the functions or activities for which the appropriation is made or which will contribute to improved conduct, supervision, or management of the functions or activities."

The record in this case indicates that the IRS employees each had to pay a fee in order to attend the speech. The luncheon, which was incidental to the speech, was provided at no additional cost. According to the Executive Assistant to the District Director, "the value of the ticket was far greater than the value of the lunch received." Immediately after the luncheon, the Commissioner gave his speech which was the reason for the employees' attendance at the event.

We therefore conclude that the staff members may be reimbursed for the cost of attending the Commissioner's speech.

for 
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