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**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

FILE: B-193955

DATE: September 14, 1979

MATTER OF: Payment of Luncheon Expenses at  
Training Conference

*Per file  
Name*

**DIGEST:**

Voucher covering expenses of luncheon for Government civilian and military employee participants at Personnel Management for Executives training conference may be paid as a training expense under the Training Act since the issuance of the purchase order by the Army constitutes a supportable determination that the luncheon is a necessary training expense.

Major R. C. McClellan, Finance and Accounting Officer, Department of the Army, Headquarters, Fort Sam Houston, Texas, requests an advance decision as to the propriety of payment from appropriated funds of a voucher for \$202.50 in favor of the El Tropicano Motor Hotel (reference AFZG-CM-FAPA). The voucher covers the cost of a March 17, 1977, luncheon for 27 Government employee participants and support staff at a Personnel Management for Executives (PME) training conference, conducted in the vicinity of their permanent duty station. Other participants in the conference who received a per diem allowance were required to pay for the luncheon.

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We are advised by the coordinator for the Southwest Regional Training Center that the luncheon was mandatory for PME conference participants and that one of the guest speakers gave a presentation entitled "The Risk Takers," which was "considered to be training as much as any other subject covered during the conference." Following the luncheon and speakers' presentation, certificates of completion were distributed. This "formal ending and 'graduation' from PME" is alleged to be a longstanding tradition at the Southwest Regional Training Center, which conducted the conference. For these reasons, the coordinator recommends payment to the hotel, as authorized by Purchase Order No. DADall-77-M-2897.

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The U.S. Army Finance and Accounting Center (USAFAC), Indianapolis, states that payment would be improper, essentially because it views the expense as one which results in reimbursing Government employees for meals or refreshments from appropriated funds. *AGCOA 27*

The USAFAC states that Chapter 4, Part K, 1 Joint Travel Regulations (JTR) does not authorize reimbursement for meals provided to military members in the vicinity of their permanent duty station, and that it can find no authority for such reimbursement to civilian employees in 2 JTR. However, these regulations are not dispositive; the issue is whether this luncheon expense is properly chargeable to training expenses, payment for which is authorized for civilian employees by 5 U.S.C. § 4109 (1976), and for uniformed members of the Army by 10 U.S.C. § 4301 (1976). If this is the case, the voucher for the luncheon may be certified. 39 Comp. Gen. 119 (1959); 42 Comp. Gen. 549 (1963); 48 Comp. Gen. 185 (1968); 50 Comp. Gen. 610 (1971). If this is not the case, the voucher may not be certified since, absent specific statutory authority, the cost of meals or refreshments provided to Government employees may not be paid from appropriated funds. B-180806, August 21, 1974; B-168774, September 2, 1970; B-182527, February 12, 1975.

In order for meals to be paid for as a part of training, they must constitute expenses which are necessary to achieve the objectives of a training program. In particular, we have held that there must be an administrative finding that attendance of the Government employees at such meals is necessary in order for them to obtain the full benefit of the training. 39 Comp. Gen. 119 (1959).

The fact that the luncheon is traditional does not establish that it is an integral part of the training conference. Similarly, the fact that course completion certificates were handed out at the completion of the luncheon and speeches does not establish that the luncheon was essential to obtain the full benefit of the training session. Nevertheless, the other facts


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outlined by the coordinator provide a basis for concluding that the expense of the luncheon was a necessary training expense. It is our view that by issuing the purchase order the ordering officer has made an appropriate determination, for the Army, that the luncheon was such a necessary expense of the training.

Accordingly, the voucher may be certified for payment.

Deputy

  
Comptroller General  
of the United States