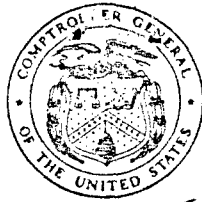


Cherwood

17575



DECISION

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

*[REQUEST for REEVALUATION of
DECISION BASIS]*

FILE: B-164366

DATE: March 31, 1981

MATTER OF: Reimbursement for alcoholic beverages consumed during travel

DIGEST: The general prohibition against the use of alcoholic beverages in Government buildings and other state and Federal laws specifically dealing with alcoholic beverages justify excluding alcoholic beverages from the general class of beverages that are included within the definition of "subsistence" found in 5 U.S.C. 5701(3) (1976) and dictate that expenses for the purchase of alcoholic beverages incident to travel not be reimbursed.

This action is in response to a letter dated September 29, 1980, reference AC-4 HLJ, from the Director of the Department of Agriculture's National Finance Center (NFC), the designee for settling departmental claims of \$25 or less. He is requesting, in connection with a travel voucher of one of the Department's employees, a reevaluation of the basis for disallowing reimbursement for alcoholic beverages as set forth in our decision B-164366, August 16, 1968. That decision involved travel expenses on an actual expense basis where meals were taken in a hotel room and a charge for accompanying alcoholic beverages was separately itemized. The Center has disallowed reimbursement for alcoholic beverages in similar circumstances.

The Director, NFC, indicates that the claimant is contesting the denial of his claim and advances two arguments why alcoholic beverages should be included in the statutory definition of "subsistence" and be eligible for reimbursement. They are: (1) Alcoholic beverages are necessary to the traveler's comfort in the consumption of a meal, and (2) alcoholic beverages are equivalent to beverages such as coffee, tea, and soft drinks that are considered to be a part of a meal since all of these beverages purportedly contain some harmful as well as nutritive elements. The Director indicates that the claimant suggests that "* * * the decision to disallow the reimbursement of alcoholic beverages consumed with meals is unjustifiably founded on moral values rather than on the facts involved."

114776

016269

B-164366

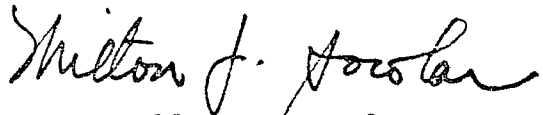
In the cited decision we held: "It is clear that the statute and implementing regulations contemplate reimbursement only for items essential or indispensable to subsistence. We cannot regard alcoholic beverages for which a separate charge is made, including those consumed with meals, as falling within such category."

The statutory definition of "subsistence," found in 5 U.S.C. 5701(3) (1976), which covers the kinds of travel expenses appropriate for reimbursement, provides: "'subsistence' means lodging, meals, and other necessary expenses for the personal sustenance and comfort of the traveler * * *."

We recognize that beverages when accompanying meals are generally included in one or the other of the terms "meals" or "other necessary expenses * * *." The issue presented in this case is whether alcoholic beverages are properly excluded from beverages for subsistence purposes. We decide that they are, and we affirm our prior decision that denied reimbursement for alcoholic beverages claimed as subsistence expenses.

We do not decide whether the motivation for this particular kind of treatment should be characterized as "unjustifiably founded on moral values," or whether it is founded upon practical considerations based on years of experience, or founded on other considerations entirely.

The denial of reimbursement for alcoholic beverages has existed for a long time in our decisions, and the Congress has not taken action to the contrary. In the circumstances, we see no compelling reason for a change and conclude that reimbursement for alcoholic beverages consumed with meals is not authorized.



Acting Comptroller General
of the United States