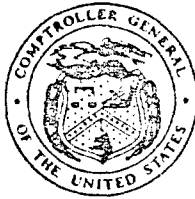


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DECISION



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

A 33

FILE: B-197830

DATE: April 22, 1980

MATTER OF: Samuel S. Rey - [Claim for Actual Subsistence Expenses] for Breakfasts and Coffee Breaks

- DIGEST:**
1. An employee assigned to temporary duty and authorized reimbursement for actual subsistence expenses is ordinarily expected to eat breakfast at home on the day of departure from his residence. However, where the employee's departure is at such an early morning hour that it would be unreasonable to expect him to eat breakfast at home, he may be reimbursed for a breakfast purchased away from his permanent duty station.
 2. Where employee is authorized actual subsistence incident to official travel, expenditures made by him for coffee during coffee breaks may not be reimbursed since such expenditures are not necessary expenses of subsistence.

This action is in response to a request by Ms. Nedra A. Blackwell, an authorized certifying officer for the Department of the Interior, concerning the request for reimbursement of actual subsistence expenses of Samuel S. Rey. Mr. Rey requests reimbursement for \$3 for breakfast on the day of departure and \$1.80 for coffee consumed on coffee breaks.

As a general rule an employee assigned to temporary duty and authorized reimbursement for actual subsistence expenses is expected to eat breakfast at home on the day of departure from his residence. However, we have recently held that where the employee's departure is at such an early morning hour that it would be unreasonable to expect him to eat breakfast at home, he may be reimbursed for a breakfast purchased away from his permanent duty station. H. Curtiss Burrell, B-195940, December 26, 1979. The controlling consideration is the amount of time between the employee's departure and the lunch hour and it is up to the agency to decide whether eating breakfast at home is unreasonable under the circumstances.

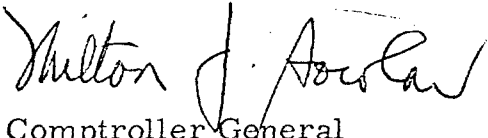
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Since it appears that the certifying officer is unaware of the Burrell decision, Mr. Rey's vouchers should be examined in light of that case and the discussion above. If a determination is made that it would have been unreasonable to require Mr. Rey to eat breakfast at home on the day of his departure payment for his breakfast may be made, if otherwise proper.

The certifying officer also requests that we reconsider other previous decisions which deny reimbursement for coffee consumed during a coffee break. Previously, we have held that snacks, which would include coffee, are not reimbursable because they are not a necessary expense of subsistence. Bennie L. Pierce, B-185826, May 28, 1976. The certifying officer argues that many travelers consider coffee a necessary expense. Also, the certifying officer believes that since a traveler is not reimbursed for breakfast after leaving his duty station, coffee is needed to help the employee travel.

At this time we see no reason to change our previous decision concerning reimbursement for snacks. Snacks, which includes coffee, are not a necessary expense while an employee is at a temporary duty station. Furthermore, since we now allow reimbursement for breakfasts consumed on days of departure pursuant to the Burrell case, the certifying officer's second argument is no longer relevant. Accordingly, the claim for coffee consumed during coffee breaks may not be certified for payment.


For The Comptroller General
of the United States