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**DECISION**

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

*[Request for Reimbursement of Luncheon Expenses]*

**FILE:** B-198882

**DATE:** March 25, 1981

**MATTER OF:** Frank W. Kling - Meals at headquarters

**DIGEST:** An employee of the Internal Revenue Service attended monthly luncheon meetings organized by the United States Attorney for the Eastern District of Michigan for heads of various law enforcement agencies in the area. Although the employee was required to maintain liaison with other Federal agencies and meetings may have contributed to this goal, since the luncheon meetings took place at the employee's official duty station he is not entitled to reimbursement for the cost of his luncheons.

Ms. V. G. Leist, an authorized certifying officer with the Internal Revenue Service (IRS), has asked whether Mr. Frank W. Kling, an IRS employee, may be reimbursed luncheon expenses incurred by him at his official duty station.

FACTS

Mr. Kling, whose official duty station is Detroit, Michigan, states that the United States Attorney for the Eastern District of Michigan has organized monthly luncheon meetings for the heads of various law enforcement agencies in the Detroit area. Mr. Kling states that as a part of his job at IRS he is required to maintain liaison and open communication with other Federal agencies and attendance at the monthly luncheon meetings contributes significantly to maintaining this liaison.

Mr. Kling, having attended two such monthly luncheon meetings, has submitted a claim for luncheons at a cost of \$11 and \$14, respectively, minus the amount he normally spends for lunch, \$2, for a total claim of \$21. Ms. Leist asks whether Mr. Kling may be paid for his luncheon expenses.

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OPINION

Mr. Kling may not be reimbursed the luncheon expenses. The Federal Travel Regulations (FTR) (FPMR 101-7) para. 1-7.6a (May 1973) prohibit the payment of per diem at an employee's official duty station. We have consistently held that in the absence of specific statutory authority, the Government may not pay subsistence expenses or per diem to civilian employees at their headquarters, regardless of any unusual working conditions involved. 42 Comp. Gen. 149 (1962). The above rule was applied to deny reimbursement for meals of employees who attended conferences at their headquarters even though the employees were influenced by their superiors to stay on and take part in evening meals. B-180806, August 21, 1976.

Therefore, even though it may have benefited Mr. Kling's agency when he attended the luncheon meetings, he may not be reimbursed for those luncheons since they were held at his official duty station.

*Wilton J. Fowler*

Acting Comptroller General  
of the United States