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

FILE: B-202124

DATE: July 17, 1981

MATTER OF: Parkis Everett

DIGEST: Claimant's allegation of religious discrimination where GAO refuses to reimburse him for expenditures for alcoholic beverages consumed with meals is unfounded since Government regulations do not require that religious belief that alcohol should be consumed with meals be infringed upon in any manner. The claimant must bear cost of such expenditures.

By letter dated January 22, 1981, Mr. Parkis Everett, an employee of the U.S. Army Corps of Engineers in South Point, Ohio, has appealed the action of our Claims Division, which by settlement dated November 24, 1980, disallowed his claim for the cost of alcoholic beverages consumed with meals incurred incident to travel on official Government business on two separate occasions.

The record shows that Mr. Everett traveled pursuant to TDY orders on two separate dates - February 2-8, and April 20-25, 1980, respectively. The travel voucher indicates that Mr. Everett claimed approximately \$220 for meals. Although the record is imprecise, it is clear that that sum includes the cost of alcoholic beverages taken with meals.

Relying on Comptroller General decision B-164366, August 16, 1968, holding that alcoholic beverages, even when taken with meals, are not reimbursable expenses, the Claims Division declined to pay that portion of the claim relating to alcoholic beverages. In a recent decision, B-164366, March 31, 1981, we were specifically asked to reevaluate the basis for disallowing reimbursement for such expenses. We reaffirmed our earlier decision to deny reimbursement.

Our recent decision stated: "It is clear that the statute and implementing regulations contemplate reimbursement only for items essential or indispensable to subsistence. We cannot regard alcoholic beverages \* \* \* as falling within such category. \* \* \* 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."

Mr. Everett contends, however, that he should be reimbursed for the expenditures since his religion requires that he take alcohol with his meals and that the refusal to pay the expense is religious discrimination.

[Claim For Cost of Alcoholic Beverages Consumed With Meals]

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Mr. Everett addressed his appeal to GAO's Civil Rights Office. This office is concerned with GAO's internal equal employment opportunity program and has no responsibility for assuring the enforcement of the Government's nondiscrimination laws and policies with respect to employees of other agencies, such as Mr. Everett. Accordingly, we are treating his claim as an appeal to the Comptroller General from the denial of his claim by our Claims Group. As to the merits of his position, we repeat what we said in the cited cases: subsistence is meant to cover those necessary items a traveler on business must incur and we do not feel alcoholic beverages fall in this category.

Also, we note that there is no religious discrimination as the claimant alleges. Our decision does not deny the claimant the right to consume alcohol with meals. Rather, we state that if he does so he must bear the expense created by his religious beliefs. Thus, Government regulations do not create the situation where there is an improper choice between fidelity to a religious belief, i.e., consumption of alcohol with meals, or forbearance of said belief. See Thomas v. Review Board of Indiana Employment Security Division, et al., 49 U.S.L.W. 4341 (April 6, 1981). Accordingly, Mr. Everett's claim for reimbursement for alcoholic beverages consumed while in travel status was properly denied by his agency and our Claims Group.

Acting Comptroller General of the United States

Milton J. Horsland