



The Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Meals For Attendees at Internal Government Meetings

File: B-230576

Date: August 14, 1989

DIGEST

Customs Service may not pay for cost of catered meal provided federal employees attending Customs Service sponsored meeting of United States-Bahamas Working Group, an interagency task force. Absent specific statutory authority, federal employees may not be paid per diem or actual subsistence at headquarters regardless of any unusual working conditions. See cases cited. Gerald Goldberg, et al., B-198471, May 1, 1980 is not applicable to situations involving routine business meetings at headquarters.

DECISION

This decision is in response to a request from the National Finance Center, United States Customs Service, Department of the Treasury, concerning the availability of appropriated funds to pay for meals of Customs Service and other federal employees attending a meeting of an interagency task force. For the reasons discussed below, we conclude that the Customs Service may not pay for the meals in question.

BACKGROUND

On September 29, 1987, the Customs Service sponsored a quarterly meeting of the United States-Bahamas Working Group/Task Force. The interagency meeting was held in Miami, Florida, and was attended by 23 federal employees from the Customs Service and five other federal agencies. The day-long meeting lasted from 9 a.m. to 3 p.m., with a catered lunch served at midday.

According to the Customs Service, National Finance Center submission, "the meal was served during the meeting . . . to accommodate participants arriving from foreign locations on the same date." The Standard Form 1164 Claim for reimbursement (SF 1164) explains that the meetings concerned official agency functions within the purview of 5 U.S.C.

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§ 4109 or 4110. The SF 1164 also states that the meals were incidental to the meeting and that attendance at the meals was necessary for full participation at the meeting.

The Southeast Regional Office of the Customs Service submitted a claim for reimbursement for the cost of the lunch (\$242.75) that had been paid from a Customs Service imprest fund. After consulting with counsel, the Chief, Commercial Accounts, National Finance Center, denied the claim for reimbursement. At the request of the Customs Service Regional Commissioner, Southeast Region, the National Finance Center asked us for a decision.

DISCUSSION

As a preliminary matter, we note that 9 of the 23 employees at the meeting were not within their official duty stations. However, because all 9 incurred travel periods of 10 hours or less on the day of the meeting and did not begin travel before 6 a.m. or end travel after 8 p.m., none were entitled to per diem or actual subsistence expenses for attending the meeting. Federal Travel Regulations, para. 1-7.4(b), 1-7.6(b)(1)(1988), incorporated by reference 41 C.F.R. 101-7.003(1987). Accordingly, for purposes of this decision, we consider the 23 employees similarly situated and will treat them as a group.

We have long held that in the absence of specific statutory authority, the government may not pay subsistence expenses or per diem to civilian employees at their official duty stations, even though they may be working under unusual conditions. 42 Comp. Gen. 149 (1962); 38 Comp. Gen. 134 (1958).

We have recognized two limited exceptions to this general rule grounded upon 5 U.S.C. § 4110.1/ The first exception permits reimbursement of registration or attendance fees that include a nonseparable charge for the cost of a meal representing an incidental part of the meeting. 38 Comp. Gen. 134 (1958).

The second exception permits, in some circumstances, reimbursement under 5 U.S.C. § 4110 where the cost of the meals are not included in a registration or attendance fee,

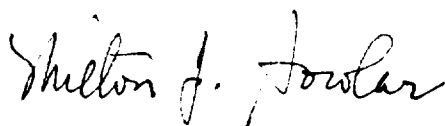
^{1/} We have also authorized payment for the cost of food or meals where exigent circumstances present an imminent danger to human life or federal property. See 53 Comp. Gen. 71 (1973). This limited exception does not rely for its justification on 5 U.S.C. § 4110.

but instead a separate charge for meals is made. Gerald Goldberg, et al., B-198741, May 1, 1980. In such cases, we apply the tests set forth in Goldberg to determine whether the meal is incidental to the meeting and whether the benefits of attendance would be lost if the employee missed the meals.

We think, however, that there is a clear distinction between the payment of meals incidental to formal conferences or meetings, typically externally organized or sponsored, involving topical matters of general interest to governmental and nongovernmental participants and internal business or informational meetings primarily involving the day-to-day operations of government. With respect to the latter, 5 U.S.C. § 4110 has little bearing on such meetings. As we have previously observed,

"The legislative history of [5 U.S.C. § 4110] shows it was intended to dispense with the specific appropriation authorizations required by [5 U.S.C. § 5946] for the payment of expenses of Federal officers and employees in attending meetings 'of members of any society or association.' The provision has little or no bearing upon a purely internal conference or meeting sponsored by the Government. . . ."
46 Comp. Gen. 135, 136-137 (1966). See also B-140912, Nov. 24, 1959.

Accordingly, there is no basis to use appropriated funds to reimburse the imprest fund for the cost of the meals served employees attending the September 1987 meeting. Appropriate steps should be taken to recover the cost of the meals paid from the imprest fund.



Acting Comptroller General
of the United States