



The Comptroller General
of the United States

Washington, D.C. 20548

Decision

Matter of: Howard L. Magnas - Per Diem Allowance --Meals
Furnished at Conference
File: B-231703
Date: October 31, 1989

DIGEST

Reduction in the per diem allowance of an employee who attends a conference for which the conference fee includes meals is not appropriate where the employee, for clearly bona fide reasons beyond personal taste, cannot consume the conference provided meals and cannot arrange for the conference to provide acceptable substitute meals. Therefore, Orthodox Jew who could not obtain kosher meals at the conference and was required to purchase substitute meals is entitled to full per diem.

DECISION

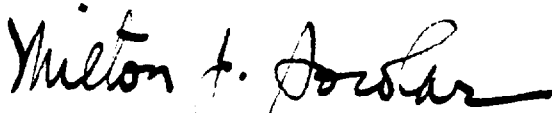
Mr. Howard L. Magnas was required by his agency, the Department of Energy, to attend a conference. The conference fee paid by his agency included the cost of meals which were provided to the conference participants. Mr. Magnas, who is an Orthodox Jew and eats only kosher food, called the conference organizers before the conference to request that he be provided kosher meals or, in the alternative, that the cost of meals be deducted from his conference fee. The conference organizers were unable to comply with his request. When Mr. Magnas advised his supervisors of this problem, they nevertheless told him to attend the conference. While at the conference, he declined the meals provided and purchased substitute meals consistent with his kosher diet. He was reimbursed only a reduced amount for the meals portion of his per diem allowance and he now reclaims the full per diem.

The Federal Travel Regulations, at para. 1-7.6f, provide that when meals are furnished without charge by the government, an appropriate deduction shall be made from the authorized per diem rate. Accordingly, we have held that if an employee is furnished meals at government expense, the employee will not be reimbursed for purchasing alternate meals. See e.g., 60 Comp. Gen. 181, 183-184 (1981); see

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also, Jesse A. Atkins, B-193504, Aug. 9, 1979. The premise of this rule is that the employee is able to consume the government-provided meal. In this regard, we have held that an employee cannot be reimbursed for the cost of substitute meals where he or she finds the government-furnished meals unsatisfactory for reasons of personal taste. Atkins, supra. However, we do not believe this rule reasonably applies where an employee is simply unable to consume the government-furnished meals for clearly bona fide reasons that transcend personal taste or choice, such as medical requirements or, in this case, an employee's religious beliefs.

Accordingly, we conclude that Mr. Magnas' per diem allowance should not have been reduced based on the provision of meals which he could not consume without violating his religious beliefs. Therefore, Mr. Magnas is entitled to be paid the full meals portion of his allowable per diem while attending the conference.^{1/}



Acting Comptroller General
of the United States

^{1/} We hold only that an employee's per diem is not subject to reduction in a case such as this. Our decision does not suggest that the government must reimburse other types of expenses in order to accommodate the religious practices of an employee on temporary duty. Compare Reuben Yudkowsky B-202411, Dec. 1, 1981, Parkis Everett, B-202124, July 17, 1981.