

Decision

AF

Matter of: Meals for Attendees at Internal
Government Meetings

File: B-230939

Date: August 14, 1989

DIGEST

U.S. Army may not pay for meals provided to employees at internal Army meeting within employees' official duty station. Although 5 U.S.C. § 4110 authorizes the payment for cost of meals where cost of meals is included in registration or attendance fee, 38 Comp. Gen. 134 (1958), or, in limited circumstance, where the cost of meals is separately charged, Gerald Goldberg, et al., 8-198471, May 1, 1980, this provision has little or no bearing upon purely internal business meetings or conferences sponsored by government agencies. 46 Comp. Gen. 135 (1966).

DECISION

The Western Region Finance and Accounting Office, United States Army, has asked for our decision concerning the propriety of paying a voucher for 160 meals served Army personnel at an internal meeting. The Chief, Western Region Finance Office, questions whether under our prior decisions he can pay for the meals. The meeting's sponsor, the Sacramento Army Depot, maintains that the meeting constituted official government training under the Government Employees Training Act (GETA), 5 U.S.C. § 4101. The Depot further maintains that the meeting in question satisfies the four conditions laid out in our prior decisions and thus the voucher may be paid.

For the reasons discussed below, we conclude that the voucher may not be paid. The Sacramento Army Depot should take appropriate steps to secure payment from the attendees.

BACKGROUND

On September 24, 1987, the Sacramento Army Depot sponsored a "Quarterly Maintenance Supervisor's Meeting" for 160 of its employees at the Beverly Garland Hotel in Sacramento,

PUBLISHED DECISION

68 Comp. Gen. 606

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California. The meeting apparently lasted from 4 to 6 hours. All 160 employees attending the meeting were within their official duty station. The memorandum announcing the meeting described the theme of the meeting as "Development, Leadership, Values" and listed as agenda items "Smoking Policy clarification/discussion," "Maintenance re-organization," and "Administration of Leave." The memorandum provided an hour and a half for lunch with a guest speaker discussing "Statistical Process Control." The final two and a half hours of the agenda were reserved for an "Open Session."

On the date of the meeting, the Beverly Garland Hotel submitted a bill for \$2,162.00 to the Sacramento Army Depot. The hotel's bill itemized the charges as covering rental of a room with overhead projector from 10:00 a.m. to 3:00 p.m. at \$26.00 plus 160 meals at \$13.35 each, totaling \$2,136.00 for meals. On September 29, 1987, the Army contracting officer approved a purchase order to cover payment of the hotel's bill.

Before approving payment of an invoice based on this purchase order, the Chief, Western Region Finance Office, asked for our opinion. According to the Chief, the resolution of this matter turns on "the difference between formal training under [GETA] and working meetings of a vertical organization at which some training may be held." Although Sacramento Army Depot maintains that the September 1987 meeting constituted "training," the Chief Counsel to the Depot frames the issue as whether the Depot can furnish meals to civilian employees at their official duty station independently of the "training" issue.

DISCUSSION

Although the point of demarcation between "training" under GETA and meetings in furtherance of the government's business is not always brightly marked, we have little difficulty concluding on the record before us that the September 1987 meeting does not qualify as "training." 1/ Cf. B-187150, October 14, 1976 (meeting of agency managers

1/ GETA defines "training" as "the process of providing for and making available to an employee . . . a planned, prepared, and coordinated program, course, curriculum, subject, system, or routine of instruction or education, in . . . fiscal, administrative or other fields which are . . . directly related to the performance by the employee of official duties for the government . . ." 5 U.S.C. § 4101(4).

dealing with new managerial functions, transfer of personnel, and functional realignment does not qualify as "training.") The Sacramento Depot argues that since the meeting featured a program of instruction (that is, the agenda topics), was planned in advance, and instructed Depot managers and supervisors in matters directly related and designed to improve performance of their official duties, the meeting qualified as "training." This, of course, establishes no more than that every scheduled and structured meeting of two or more managers discussing the application of office-policy that holds the promise of improved job performance is "training." However, the mere fact that employees may become informed or learn about a subject as a result of a scheduled meeting does not necessarily qualify the meeting as a "program . . . of instruction or education," as that phrase is used in GETA's definition of "training."

The foregoing discussion does not, in any event, dispose of the central issue, namely, the availability of appropriated funds to furnish meals to government employees attending internal government business meetings at their official duty station. The general rule is well-established--absent specific statutory authority, the government may not pay subsistence expenses or furnish free meals to employees at their official duty station even where unusual working conditions are involved. 53 Comp. Gen. 457 (1974); Sandra L. Ferguson, et al, B-210479, December 30, 1983; J.D. MacWilliams, B-200650, August 12, 1981.

We have recognized two limited exceptions to this general rule grounded upon 5 U.S.C. § 4110.2/ 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, 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

2/ 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.

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, November 24, 1959.

The Sacramento Army Depot relies on our decision in J.D. MacWilliams (MacWilliams II), 65 Comp. Gen. 509 (1968), to support its position that the meals furnished at the September 1987 meeting may be paid for with appropriated funds. That case involved a claim by a Forest Supervisor for the cost of a meal served during a four hour Forest Service meeting with timber associations and firms. The purpose of the meeting was to update representatives of timber associations and firms on Forest Service activities in the Mt. Baker-Snoqualmie National Forest and to hear their concerns. Instead of disposing of the claim on the basis of the general rule as we had done in a prior case involving an almost identical Forest Service meeting, see J.D. MacWilliams (MacWilliams I), B-200650, August 12, 1981, we analyzed the case using the tests developed in Gerald Goldberg, et al., B-198471, May 1, 1980 and Randall R. Pope and James L. Ryan (Pope), 64 Comp. Gen. 406 (1985). Our discussion in MacWilliams II, particularly the first paragraph on page 510, 65 Comp. Gen., can be construed to suggest that application of the Goldberg tests is appropriate "for meals taken during the course of routine meetings held at headquarters."

Factually, the only apparent difference between MacWilliams II and MacWilliams I is that the working meals in MacWilliams II included Forest Service and industry

personnel, not just Forest Service personnel as in MacWilliams I. This distinction does not justify the application of the more elaborate analysis laid out in Goldberg and Pope which should be limited to situations involving formal conferences and meetings, not routine business meetings primarily involving day-to-day agency operations and concerns. Thus, the claim in MacWilliams II should have been summarily rejected based on the application of the general rule.

We recognize that the meeting at issue here featured a guest speaker discussing a topic of interest to the Depot managers and supervisors in attendance. However, sandwiching such a speech between two segments of a general business meeting does not provide an adequate basis to treat the meeting as other than an internal government business meeting. Accordingly, the analysis used in Goldberg and Pope is not for application here, and the case is controlled by the general rule prohibiting the furnishing of free meals to government employees at their official duty stations.



Acting Comptroller General
of the United States

- 1. Appropriations/Financial Management
 - Appropriation Availability
 - Purpose availability
 - Specific purpose restrictions
 - Meals
- ... Civilian Personnel
 - Travel
 - Permanent duty stations
 - Actual subsistence expenses
 - Prohibition