

**DECISION****THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548**61366  
**FEB 12 1975**

DATE:

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FILE:

B-182527

MATTER OF:

Reimbursement of registration fees

**DIGEST:**

Voucher covering reimbursement of Government employee for registration fee for Operations and Maintenance Seminar held by Federal agency which covered two business luncheons, one business dinner and coffee-breaks may not be paid since appropriated funds may not be used for costs of meals or refreshments furnished Government employees and under present record question arises as to whether fee may be considered registration fee.

This decision to Mr. E. L. Carney, a disbursing officer of the Department of the Army, Tulsa District, Corps of Engineers, is in response to his letter dated August 20, 1974 (ref. SWTDC-F), forwarded here on October 22, 1974, from the Per Diem, Travel and Transportation Allowance Committee (PDTATAC Control No. 74-42) requesting an advance decision as to the propriety of paying certain unpaid vouchers covering reimbursement of registration fees. The decision also governs the validity of payments made on similar paid vouchers.

Mr. Carney states that the Southwestern Division Office has directed that the Tulsa District recoup amounts paid to employees for reimbursement of registration fees charged for the Operations and Maintenance Seminar held at the Hilton Inn, Tulsa, Oklahoma, October 29 - November 1, 1973. The seminar was held pursuant to instructions issued by the Acting Division Engineer and a registration fee of \$20 was charged for attendance which covered two business luncheons, one business dinner and coffeebreaks. He also advises that the hotel provided meeting rooms.

Mr. Carney further states that the instructions for recoupment are based on a decision by the Department of the Army in an indorsement dated July 19, 1974, which states in part that "\* \* \* Army commands, agencies and activities have no current authority to charge registration fees for sponsored meetings." In clarifying this

decision the Department of the Army stated that the applicable regulation (AR 37-106 para. 3-43a) is intended to preclude both military and civilian Army activities from charging registration fees for sponsored meetings and that revision of the paragraph would be accomplished in the next change.

The disbursing officer believes that the decision by the Department of the Army should not apply retroactively. Specifically, the disbursing officer quotes the following regulations as being applicable:

2 JTR para. C9009 (change 86, December 1, 1972)

"1. GENERAL. Only those expenses necessary to accomplish the purpose of the attendance may be authorized or approved for reimbursement. Registration fees or similar fees, which are a condition precedent to attendance at such meeting, are reimbursable expenses (26 Comp. Gen. 53). Fees and dues required for membership of officers and employees of the Government in societies and associations are not payable from appropriated funds unless such payment is authorized by specific legislation. This prohibition does not preclude a Federal agency or activity from paying membership fees or dues from appropriated funds when the membership in a society or an association is determined to be in the interest of the Government and the membership is in the name of the agency or activity and not in the name of an officer or employee (31 Comp. Gen. 398; 33 Comp. Gen. 126). Expenses for entertainment, social events, and other personal items of expense in connection with attendance at meetings are not reimbursable except when they are inseparable from attendance at the functions of the meeting.

"2. LUNCHEON AND BANQUET CHARGES. Registration fees for attendance at meetings sponsored by Federal agencies and private organizations which include a charge for luncheons or banquets are considered expenses incident to the performance of official travel whether or not travel is involved. The luncheon or banquet charge is not to be excluded from the total registration fee if such charge is an integral part of such fee. When a luncheon or banquet cost is a separate item of expense, reimbursement may be allowed if formal business of a conference or meeting is continued through such a meal or full participation in the purpose of a conference or meeting requires attendance at such a meal at which there are scheduled formal discussions, lectures, or speeches and an employee [sic]

is not free to partake of meals elsewhere without being absent from essential conference or meeting business. If official travel is involved, an appropriate deduction will be made from the per diem as provided in par. C8101-2e and 3e. Reimbursement is not allowed for a separate charge for a meal that is primarily social in nature or an entertainment interlude."

2 JTR para. C3050 (change 78, April 1, 1972)

"1. GENERAL. Employees may be afforded the time and opportunity to attend and participate in meetings of recognized professional organizations in order to maintain and further their professional competency. \* \* \* Attendance at Government expense will be limited to those employees who will benefit most and/or whose attendance can be justified as being in the interest of the Department of Defense.

\* \* \* \* \*

"3. MEETINGS AND CONFERENCES CONDUCTED BY OR ON BEHALF OF THE FEDERAL GOVERNMENT. Attendance at meetings, conferences, seminars, and similar activities that may be authorized under the same conditions that apply to normal temporary duty assignments include the following and comparable situations:

"1. meetings convened, sponsored, or cosponsored by a Federal Government department or agency where attendance of an employee is required in the performance of official duties;"

In view of the preceding regulations, the disbursing officer is of the opinion that the requirements of the Joint Travel Regulations have been met except for the possible questions of whether Southwestern Division Corps of Engineers as the convening authority falls within the definition of a "Federal Government department or agency" and whether this type conference is considered a meeting of a recognized professional organization.

In our opinion the Southwestern Division Corps of Engineers falls within the definition of a Federal Government department or agency for the purpose of the regulations. It is also our opinion that the Operations and Maintenance Seminar was not a meeting of a recognized professional organization as such within the meaning of 2 JTR para. C3050-1 but a meeting conducted by or on behalf of the Federal Government within the meaning of paragraph C3050-3.

In any event, the record discloses that the Southwestern Division questions whether the registration fees charged are in fact registration or conference fees qualifying for reimbursement under the JTR when no expense other than subsistence is demonstrated. In that connection the record indicates that the registration fee covered only luncheons, dinner and coffeebreaks. We agree that a charge covering only luncheons, dinner and coffeebreaks may not be considered a registration fee insofar as reimbursement by the Government is concerned.

It has generally been held that in the absence of authorizing legislation the cost of meals or refreshments furnished to Government employees may not be paid with appropriated funds. See B-159633, May 20, 1974, where, in applying that rule we found no authority for payment for coffeebreak items provided seminar participants and B-168774, September 2, 1970, where we held applicable the rule against payment for Government-employee meals or refreshments where employees attending a training conference were served meals during a time when no training was conducted.

With reference to the Corps of Engineers we find nothing in the act making appropriations for the fiscal year ending June 30, 1974, Pub. L. No. 93-97, 87 Stat. 318, 319, or other legislation which would authorize expenditures for meals or refreshments under the facts presented. In view of the foregoing on the present record, we must conclude that it would be improper for the Government to reimburse the employees for the registration fees. Accordingly, payment on the vouchers insofar as the registration fee is concerned is not authorized and any such payments already made should be recouped.

R.F. KELLER

~~Acting~~

Comptroller General  
of the United States