

INFORMATION PAPER

ATJA

June 2006

SUBJECT: Use of Appropriated Funds to Purchase Kitchen Appliances

- 1. Purpose.** To provide general information on the fiscal rules regarding the purchase of kitchen appliances, e.g. refrigerators, microwave ovens and coffee makers, for an office.
- 2. Discussion.** The Comptroller General has determined that agencies may use operations and maintenance appropriated funds to purchase appliances to equip kitchen areas for general employee use. However, appropriations may not be used to provide any equipment for the sole use of an individual and an agency should locate kitchen equipment only in common areas where it is available for use by all personnel.
- 3.** An agency must demonstrate the kitchen equipment is reasonably related to the efficient performance of agency activities, e.g., increased employee productivity. In addition, the equipment must provide other benefits such as the assurance of a safer workplace, e.g. having centralized appliances, and therefore fewer extension cords or overloaded circuits, will permit better safety management of a building. See Use of Appropriated Funds to Purchase Kitchen Appliances, B-302993 (June 25, 2004)(Providing such equipment resulted in benefits for the agency such as increased employee productivity, morale and safety. Further, purchasing such equipment is one of many small but important factors that can assist federal agencies in recruiting and retaining the best work force and supporting valuable human capital policies).
- 4.** The 2004 Comptroller General decision cited above is a departure from previous Comptroller General opinions that viewed kitchen equipment, such as refrigerators, microwaves, and coffee makers, as a personal expense that an employee was expected to bear from his or her own salary. Thus, in the past, the agency had to demonstrate that it was difficult for employees to obtain food from local restaurants or other commercial vendors in a reasonable amount of time, and that this affected their ability to adequately carry out their jobs.
- 5.** What has not changed from previous Comptroller General guidance is that appropriated funds can not be used to furnish goods, such as the coffee itself or microwaveable frozen foods, to be used in the kitchen area. These remain costs each employee is expected to bear.

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6. This information paper discusses the fiscal rules regarding the purchase of kitchen appliances with appropriated funds. It is simply an overview and designed to provide familiarization with this area. Each purchase/use of kitchen equipment must be analyzed on its own individual facts and circumstances. This information paper should not be construed as authoritative. Questions regarding fiscal matters should be always addressed to the Directorate of Resource Management. Fiscal law issues should be addressed to the Office of the Staff Judge Advocate.