



Comptroller General  
of the United States

Washington, D.C. 20548

158914

## Decision

**Matter of:** Central Intelligence Agency--Availability of Appropriations to Purchase Refrigerators for Placement in the Workplace

**File:** B-276601

**Date:** June 26, 1997

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### DIGEST

Should the Central Intelligence Agency (CIA) administratively determine that equipping the workplace with the refrigerators is reasonably related to the efficient performance of agency activities, and not just for the personal convenience of individual employees, it may use appropriated funds to purchase refrigerators for the workplace.

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### DECISION

The Principal Deputy General Counsel of the Central Intelligence Agency (CIA) requests our opinion on the propriety of using appropriated funds to purchase refrigerators for placement in the workplace. For the reasons stated below, should the CIA administratively determine that equipping the workplace with the refrigerators is reasonably related to the efficient performance of agency activities, and not just for the personal convenience of individual employees, we would not object to the CIA using appropriated funds to purchase refrigerators for the workplace.

According to the submission, the CIA headquarters facility is somewhat isolated and relatively distant from private eating establishments. The facility has an on-site cafeteria that is open only for breakfast and lunch. The nearest commercially available eating facility is 10-15 minutes away. Having food delivered for dinner requires a 15-20 minute commute from the headquarters facility to the Visitors Center because the delivery service may not enter the headquarters compound. The Principal Deputy General Counsel believes that providing refrigerators will bolster employee morale by giving employees a real choice in their eating arrangements, and will increase productivity, not just as a result of improved morale, but by permitting employees to spend less time away from the workplace to eat.

The issue here is whether the purchase of refrigerators may be considered a "necessary expense" of operating the facility. The general rule is that where an appropriation is not specifically available for a particular item, its purchase may be

authorized as a "necessary expense" if there is a reasonable relationship between the object of the expenditure and the general purposes for which the funds were appropriated and the expenditure is not otherwise prohibited. B-210433, April 15, 1983. This rule of reason recognizes an agency's discretion in using its appropriation to fulfill its purpose. *Id.*

We have addressed situations analogous to the one presented here. In 47 Comp. Gen. 657 (1968), we objected to the purchase of a coffee maker and related items because a purpose of the purchase was to enable the agency to provide coffee at meetings to its employees and others. We reached a different result where the agency determined that the purchase was necessary to compensate for a lack of available eating facilities. For example, when an agency location operating on a 7 days a week, 24-hour basis determined that eating facilities were not readily accessible to all its employees, we did not object to the Naval Medical Command, Department of the Navy purchasing a microwave oven for use by its duty section and cryo center employees (B-210433, April 15, 1983) or the Federal Aviation Administration purchasing cooking utensils for its air traffic control facility (B-173149, August 10, 1971). In each case, we required a proper agency official to determine that the purchase was reasonably necessary for the proper and efficient performance of the facility for which the food related equipment was being purchased.

The Principal Deputy General Counsel points out that the cafeteria serving the CIA headquarters facility can serve only a portion of the headquarters population and is not open for dinner, the facility is relatively distant from private eating establishments, and even deliveries to the facility require the employees to spend considerable time away from the office because of security precautions. These factors are similar to those found in B-210433 and B-173149, noted above. We also have allowed agencies to use appropriated funds to subsidize an employee's cafeteria upon a finding that the expenditure was necessary to the efficiency of operations and in promoting employee morale. *E.g.*, B-216943, March 21, 1985. In the context of appropriations law, we see little substantive difference between using appropriated funds to subsidize or even expand cafeteria operations and using those funds to purchase equipment that allows the employees to prepare their own food. In either case, the burden on the agency is the same—to make the determination that the expenditure is reasonably related to the purpose of the appropriation to be charged.

Accordingly, we would not object to the purchase of refrigerators should CIA administratively determine that equipping the headquarters facility with refrigerators is reasonably related to the efficient performance of agency activities, and not just for the personal convenience of individual employees.

/s/Robert P. Murphy  
for Comptroller General  
of the United States