



Comptroller General
of the United States
Washington, D.C. 20548

Decision

Matter of: Defense Mapping Agency - Use of Imprest Funds
for a Dremel Shoe Polisher

File: B-243411

Date: July 30, 1991

DIGEST

The Defense Mapping Agency may not use its imprest fund to pay for an electric shoe polisher because the shoe polisher is a personal furnishing and the claim does not meet the standards set forth in 3 Comp. Gen. 433 (1924).

DECISION

The Comptroller of the Defense Mapping Agency (DMA) has asked whether DMA may use its imprest fund to pay for an electric shoe polisher. DMA argues that the shoe polisher is general office equipment which may be purchased with its appropriations. As explained below, we conclude that DMA may not use its appropriations to pay for the shoe polisher.

BACKGROUND

DMA is responsible for providing accurate nautical charts and navigation books for vessels of the United States and navigators generally. 10 U.S.C. § 2791 (1988). DMA's operations are financed through annual Operation and Maintenance, Defense Agency, appropriations. DMA's 1991 appropriation is available

"for expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense . . . as authorized by law."

Department of Defense Appropriations Act, 1991, Pub. L. No. 101-511, 104 Stat. 1860 (1991). In December 1990, DMA officials ordered a Dremel shoe polisher for the use of employees with access to DMA's front office. The Dremel Company delivered the shoe polisher soon thereafter. Presently, DMA's staff and visitors regularly use the shoe polisher, which is located in the lobby of the Director's office. DMA, however, has not yet paid the \$131.25 purchase price and shipping charges for the shoe polisher. The Comptroller at DMA requests our opinion on whether DMA may pay for the shoe polisher from the agency's imprest funds.

DMA argues that the shoe polisher benefits the government because it allows the Director and his staff to prepare for the regular visits of foreign dignitaries. The shoe polisher in the office is especially useful for this purpose during periods of inclement weather or tight schedule demands. It is also DMA's view that the shoe polisher is part of the general office equipment, and not a personal furnishing. For these reasons, DMA believes that it may pay for the shoe polisher with appropriated funds.

DISCUSSION

Generally, most items of apparel and personal furnishings are the responsibility of the employees of the United States; they are not provided at public expense even if used during the conduct of public business. 67 Comp. Gen. 592, 593 (1988). In 3 Comp. Gen. 433 (1924), we stated the general rule applicable in situations involving personal furnishings and apparel. In the absence of specific statutory authority, agencies may not purchase personal furnishings unless 1) the equipment is needed to fulfill the agency's goals and 2) the employee cannot reasonably be required to furnish such equipment at his own expense. *Id.* at 433-34. Many Comptroller General decisions have found apparel items and furnishings like the shoe polisher at issue to be personal items. *E.g.*, 5 Comp. Gen. 318 (1925) (rubber boots for custodial employees in regularly flooded areas); 2 Comp. Gen. 258 (1922) (raincoats, gloves, and suits for government chauffeurs); B-187246, June 15, 1977 (a specific size of automobile and a sacro-ease positioner for office chair). Similarly, despite the DMA's claim to the contrary, the shoe polisher is a personal item, which cannot be purchased with DMA's appropriated funds.

Basically, "every employee of the Government is required to present himself for duty properly attired according to the requirements of his position." B-123223, June 22, 1955. Although there are statutory exceptions to the general rule, none are applicable to DMA's shoe polisher. *E.g.*, 5 U.S.C. § 7903 (special clothing for hazards), 5 U.S.C. § 5901 (uniform allowances), and 29 U.S.C. § 668 (protective clothing). Therefore, the two part standard developed in 3 Comp. Gen. 433 (1924) will determine the issue in question.

The first part of the standard asks whether the agency's mission may be satisfactorily accomplished without the equipment. *Id.* In this case, DMA employees need polished shoes to meet the dress standards for receiving foreign dignitaries at the agency. A top-quality shoe polisher, however, is not the only acceptable means of complying with the dress standards. Alternatives such as manual shoe polish kits would also enable DMA employees to have an appropriate

appearance, at least with respect to shoes. Consequently, DMA's request does not meet the first standard.

DMA's request also fails under the second part of the standard. The second part of the rule evaluates whether the employee could reasonably be required to furnish the equipment at his own expense as part of personal equipment necessary to fulfill his regular duties. Id. at 434. Here, DMA employees are expected to have polished shoes as a standard part of their apparel. Fulfillment of this expectation is personal to the employee, as is the necessary expense therefor. Id. at 433; 67 Comp. Gen. at 592; 5 Comp. Gen. at 318. As a result, it is reasonable that each employee at DMA be required to provide his own means of shoe polishing at his own expense.

DMA argues that the result in 68 Comp. Gen. 638 (1989) supports its request to purchase the shoe polisher. In that case, we concluded that State Department representation funds were available to rent ceremonial dress for Embassy officers for an appearance before the Queen of England. We consider that case distinguishable for two reasons. First, since the formal wear used in that case would rarely, if ever, be required for a diplomat, it was not reasonable to require the individuals to pay for this unusual expense. This was consistent with our observation in 3 Comp. Gen. at 434 that decisions concerning these matters often look to "whether the equipment is to be used by the employee in connection with his regular duties or only in emergencies or at infrequent intervals." In contrast, DMA states that the shoe polisher is required on a regular, not infrequent, basis. Second, the State Department had specific representation funds, available for certain expenditures that would otherwise not be allowed, to pay for the rentals at issue. 68 Comp. Gen. 638. In contrast, DMA does not propose to charge an appropriation specifically available for the intended special purpose.

Since DMA's claim does not meet the two part standard outlined in 3 Comp. Gen. 433, we conclude that DMA may not use appropriated funds to purchase the shoe polisher for the DMA front office.

for 
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of the United States