



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON, D.C. 20548

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B-163764

MAY 17 1968

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Miss Anne M. Grubbs
Authorized Certifying Officer
Internal Revenue Service
2 Penn Center Plaza
Philadelphia, Pennsylvania 19102

Dear Miss Grubbs:

Reference is made to your letter of March 6, 1968 (AIFIVT), concerning the propriety of using appropriated funds to purchase coffee makers, cups, and holders.

Enclosed with your letter were copies of receipted subvouchers processed through one of your office's imprest funds on Standard Form 1129 for the purchase of two coffee makers, cups, and holders in the amount of \$43.89. You state that your office is not on a 100 percent audit and that the purchase of these items was not brought to your attention until after you had certified the Standard Form 1129, Reimbursement Voucher, which included the subvouchers referred to above.

In explaining the need for these items you state that:

"We have been advised that this equipment is being used as a new management tool by the District Director to conduct periodic meetings with various groups and for various purposes; i.e., he will schedule meetings with non-supervisory employees at which time an informal atmosphere will prevail and discussion had on topics submitted at random by those in attendance. By following such practice he will be better able to feel the pulse of the district office and thereby concentrate his management efforts where such discussions may indicate. Similar meetings will be held with liaison committees of tax practitioners, employee organizations, employee association, etc."

You then ask our decision as to the propriety of certifying future claims of this nature for payment.

The appropriation charged with the purchase is not identified in your letter. However, we have examined the language of the several appropriations available to the Internal Revenue Service and find none which reasonably could be construed as permitting the purchase of such personal items as coffee makers and cups for use in the manner described in your letter.

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Normally, if an employee desires a cup of coffee during office hours the employee would be expected to provide it at his own expense. He may bring it from home, purchase it in the office cafeteria or snack bar, from vending machines, or make such other provisions as may be suitable to him and to his agency. In other words, in the usual employee-Government relationship the Government is under no obligation to furnish coffee to its employees nor is it under any obligation to serve coffee to private individuals having business to conduct with the Government. We see no legal distinction, insofar as the use of Government funds is concerned, between the purchase of coffee and the purchase of equipment needed to brew coffee.

The serving of coffee or other refreshments at meetings such as described in your letter may be desirable but cannot be said to be a "necessary expense" as that term is used in the appropriations available to the Internal Revenue Service. We have held that furnishing of meals or refreshments is in the nature of entertainment and unless the appropriations involved are specifically available therefor they properly may not be charged with the cost thereof. See 43 Comp. Gen. 395. As indicated above, the same rule must be applied to the purchase of equipment to be used in preparing refreshments.

However, in view of the small amount involved and the fact that the District Director believed that the interests of the Government would be promoted through the use of the equipment, we do not feel required to further question the instant transaction.

Sincerely yours,

FRANK H. WEITZEL

Assistant Comptroller General
of the United States