

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

AUG 1 0 1971

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Mr. R.J. Schullery
Authorized Certifying Officer
Accounting Programs Division
Office of Management Systems
Federal Aviation Administration
Department of Transportation
Washington, D.C. 20590

Dear Mr. Schullery:

Reference is made to your letter of May 28, 1971, asking our decision as to whether you properly may certify for payment from appropriated funds a voucher stated in favor of John L. Prudhomme. The voucher is in the amount of \$28.09, and covers the cost of a set of stainless steel cooking utensils.

It is explained that many air traffic control facilities operate on a 24-hour schedule at remote locations without commercial restaurants or smack bars readily accessible. It is necessary at most of the facilities for the employees to eat their lunches and have coffee breaks at or near their operating places of duty. Also, it is reported that the controllers are required to be continuously available for duty during a full 8-hour tour which may cover any period of the day or night, seven days a week.

You state that the cookware in question was purchased for use at the Flight Service Station at Memphis, Tennessee, so that the employees could prepare their food. As described above, this facility also has no cafeteria or snack bar from which employees can purchase food and the Flight Service Station is manned 24 hours per day, seven days a week, and the employees must remain at their post of duty for the full 8-hour tour of duty.

The appropriation proposed to be charged with the amount of the purchase is that for "Operations, Federal Aviation Administration" which, while not specifically available for cooking utensils, is available for "necessary expenses not otherwise provided for." Obviously the numerous objects of expenditure necessary to accomplish the general purposes for

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which this particular appropriation was made could not be stated in the act appropriating the funds to carry out such purposes. Necessarily, therefore, there is vested in the administrative office a large measure of discretion as to what particular expenditures are necessary to effect the purposes of the appropriation.

In recognition of such fact, the use of appropriated funds for objects not specifically mentioned in the various appropriations acts, and not otherwise prohibited has not been questioned by us when such objects were deemed to have a direct connection with and to be essential to the carrying out of the stated general purposes for which the funds were appropriated.

While we have not previously considered the propriety of purchasing cooking utensils we have held that the purchase of a coffee maker and related articles to be used to serve refreshments at meetings could not be considered to be a "necessary expense" as that term was used in the appropriation therein involved: 47 Comp. Gen. 657 (1968).

However, as noted in your letter, the circumstances relating to that purchase are entirely different than those present in this case. Such differences include the fact that in the present case smack bars or other public eating facilities where food can be purchased are not readily accessible to the employees, the employees must remain at their place of duty for their full 8-hour tour, and the utensils were not purchased for the purpose of serving refreshments at meetings or to private individuals visiting the air traffic control facilities for business or other reasons.

In view of the foregoing, if a responsible official in the Federal Aviation Administration determines of has determined that these utensils are essential for the proper performance of the air traffic control facility involved, we would not question your certification of the voucher which is herewith returned. EQUIPMENT

APPROPRIATIONS , armov vours,

Availability Expenses incident to specific

R. F. Keller Durcoses

Necessary expenses

Deputy Comptroller General

of the United States

Enclosure

Employee use